

## ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2012

1. Name of utility Aquarion Water Company of New Hampshire
2. Officer or Individual to whom the ANNUAL REPORT should be mailed:  
Name Beth Glass  
Title Accountant  
Street 600 Lindley Street  
City/State Bridgeport, CT Zip Code 06606
3. Telephone: Area Code 203 Number 362.3015
4. Officers or individual to whome the N. H. UTILITY ASSESSMENT and ASSESSMENT BILLING ADDRESS should be mailed:

ASSESSMENT BOOK

Name Diane Sanford  
Title Tax Director  
Street 600 Lindley Street  
City/State Bridgeport, CT  
Zip Code 06606

ASSESSMENT BILLING ADDRESS

Name Diane Sanford  
Title Tax Director  
Street 600 Lindley Street  
City/State Bridgeport, CT  
Zip Code 06606

5. Telephone: Area Code 203 Number 337.5933 Telephone: Area Code 203 Number 337.5933
6. The names and titles of principal officers that changed are:

Name
<u>Donald J. Morrissey</u>
<u>Harry C. Hibbard</u>
<u>John Walsh</u>

Title
<u>Executive VP, Treasurer, Secretary and Clerk</u>
<u>Vice President, Operations</u>
<u>Vice President, Operations</u>

REMARKS: Harry Hibbard left the company in July 2012

John Walsh became Vice President July 2012

Donald Morrissey's title changed May 2012

The above information is requested for our office directory.

**A-2 IDENTITY OF RESPONDENT**

1. Give the exact name under which the utility does business:

**Aquarion Water Company of New Hampshire**

2. Full name of any other utility acquired during the year and date of acquisition:

**N/A**

3. Location of principal office:

**7 Scott Road, Hampton, NH 03842**

4. State whether utility is a corporation, joint stock association, a firm or partnership or an individual:

**Corporation**

5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law:

**Incorporated August 14, 1889 under NH special law**

6. If incorporated under special act, given charter and session date:

**Chapter 24, Law 1889, amended charter laws of 1909**

7. Give date when company was originally organized and date of any reorganization:

**August 14, 1889**

8. Name and address of principal offices of any corporations, trusts or associations owning, controlling or operated by the respondent:

**Aquarion Water Company, 835 Main Street, Bridgeport, CT 06604**

9. Names and addresses of principal offices of any corporations, trusts or associations owned, controlled or operated by the respondent:

**None**

10. Date when respondent first began to operate as a utility\*:

**1907-WATER**

11. If the respondent is engaged in any business not related to utility operations, give particulars:

**None**

12. If the status of the respondent has changed during the year in respect to any of the statements made above, give particulars, including dates:

**None**

13. If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give dates on which permission was granted to operate under N.H. Rev. Stat. Ann. 374:25, **Exceptions** and N.H. Rev. Stat. Ann. 374:26 **Permission**.

**N/A**

\*If engaged in operation of utilities of more than one type, give dates for each.

## A - 3 OATH

AQUARION WATER COMPANY OF NEW HAMPSHIRE

TO THE  
STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDED DECEMBER 31, 2012

State of Connecticut  
County of Fairfield ss.

We, the undersigned, Donald J. Morrissey and \_\_\_\_\_  
of the Aquarion Water Company of New Hampshire utility, on our oath do severally say that the foregoing report has been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which report is made.

\_\_\_\_\_  
(or other chief officer) Executive Vice President, Treasurer, Secretary and Clerk

\_\_\_\_\_  
(or other officer in charge of accounts)

Subscribed and sworn to before me this

\_\_\_\_\_ day of \_\_\_\_\_ 2013

Class A or B Utility

**A-4 LIST OF OFFICERS**

Line No.	Title of Officer	Name	Residence	Compensation
1	President and Chief Executive Officer	Charles V. Firlotte	1182 Prospect Dr. Stratford, CT 06615	-
2	Executive VP, Treasurer, Secretary and Clerk	Donald J. Morrissey	16 Merlins Ln. Newtown, CT 06470	-
3	Vice President	Howard Dunn	215 Carrington Rd., Bethany, CT 06524	-
4	Vice President, Corporate Communications	Bruce Silverstone	121 Whitney Ave. Trumbull, CT 06611	-
6	Vice President, Operations	John Walsh	16 Crown Avenue Falmouth MA 02540	-
7				-
8				-
9				-
10				-
11				-
12				-

**LIST OF DIRECTORS**

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
14	Charles V. Firlotte	1182 Prospect Dr. Stratford, CT 06615	1 yr	07/13	3	
15	Donald J. Morrissey	16 Merlins Ln. Newtown, CT 06470	1 yr	07/13	3	
16	Howard Dunn	215 Carrington Rd., Bethany, CT 06524	1 yr	07/13	3	
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28						

Class A or B Utility

**A-5 SHAREHOLDERS AND VOTING POWER**

Line No.					
1	Indicate total of voting power of security holders at close of year: 2012 Votes: N/A				
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3	Common 1				
4	Preferred 14				
5	Indicate the total number of votes cast at the latest general meeting: N/A				
6	Give date and place of such meeting: N/A				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock:				
	(Section 7, Chapter 182, laws of 1933)				
	Name	Address	No of Votes	Number of Shares Owned	
				Common	Preferred
8	Aquarion Water Company	835 Main Street, Bridgeport, CT 06604	N/A	87,483	23
9					
10					
11					
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20					

**LIST OF DIRECTORS**

Line No.	Name	Residence	Length of Term	Term Expires
11	Charles V. Firlotte	1182 Prospect Dr. Stratford, CT 06615	1 yr	07/13
12	Donald J. Morrissey	16 Merlins Ln. Newtown, CT 06470	1 yr	07/13
13	Howard Dunn	215 Carrington Rd., Bethany, CT 06524	1 yr	07/13
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**A-6 LIST OF TOWNS SERVED**

List by operating divisions the towns served directly, indicating those in which franchise is for listed area by an asterisk(\*) after name. Give population of the area served and the number of customers.

Line No.	Town	Population of Area	Number of Customers	Line No.	Town	Number of Customers
1	Hampton*	14,868	6,922	16	Sub Totals Forward	9,162
2	North Hampton*	4,324	1,492	17		
3	Rye*	5,324	748	18		
4				19		
5				20		
6				21		
7				22		
8				23		
9				24		
10				25		
11				26		
12				27		
13				28		
14				29		
15	Sub Totals Forward	24,516	9,162	30	Totals:	9,162

<http://www.nh.gov/oep/programs/DataCenter/Population/PopulationEstimates.htm>

**A-7 PAYMENTS TO INDIVIDUALS**

List names of all individuals, partnerships, or corporations to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.

Line No.	Name	Address			Amount
1	M2 SERVICE GROUP	149 EPPING ROAD	EXETER	03833	10,150.00
2	EASTERN ANALYTICAL, INC.	25 CHENELL DRIVE	CONCORD	03301	10,380.70
3	RELCO KOLHASE COMPANY, INC.	14 NORFOLK AVENUE	EASTON	02375	10,925.00
4	HACH COMPANY	2207 COLLECTIONS CENTER DR	CHICAGO	60693	11,563.10
5	HEATH CONSULTANTS INC	9030 MONROE RD	HOUSTON	77061	11,817.20
6	UNITIL	PO Box 981010	BOSTON	02298-1010	12,978.37
7	FLOWRITE VALVE SERVICE INC	29 POND ST	UXBRIDGE	01569	14,057.95
8	TI SALES INC.	36 HUDSON ROAD	SUDBURY	01776	14,353.20
9	WHITEWATER INC	41 CENTRAL STREET	AUBURN	01501	14,471.72
10	EARTHLINK INC	PO Box 88014	CHICAGO	60680-1104	15,110.65
11	REGAN SUPPLY AND TESTING SERVICE IN	PO Box 145	NORTH EASTON	02356	15,201.82
12	CENTRAL COMMUNICATIONS CORP.	9 INDEPENDENCE DRIVE	LONDONDERRY	03053	15,945.00
13	CHELMSFORD LOCK & KEY SHOP, INC.	23 PINEDALE AVENUE	HAVERHILL	01830	17,947.62
14	TOWN OF RYE	10 CENTRAL ROAD	RYE	03870	18,161.25
15	TOWN OF STRATHAM	10 BUNKER HILL AVENUE	STRATHAM	06885	18,434.00
16	NEW HAMPSHIRE PUBLIC UTILITIES COMM	21 S FRUIT ST	CONCORD	03301	19,145.00
17	VELLANO BROTHERS	7 HEMLOCK STREET	LATHAM	12110	19,236.10
18	WILLIS OF NEW YORK INC	PO Box 4557	NEW YORK	10249-4557	26,223.73
19	HAMPTON FORD INC	177 LAFAYETTE RD	NORTH HAMPTON	03862	30,092.00
20	SHERMAN & HOWARD, LLC.	633 17TH STREET SUITE 3000	DENVER	80202	30,468.80
21	WEX BANK	PO Box 6293	CAROL STREAM	60197-6293	32,968.45
22	MONSON COMPANIES	PO Box 14010	LEWISTON	04243-9537	35,075.48
23	TOWN OF HAMPTON	100 WINNACUNNET RD	HAMPTON	03842	40,209.09
24	FISC SOLUTIONS	168 LISBON STREET	LEWISTON	04243-0221	40,933.91
25	TOWLE OFFICE PARK PROPERTIES	750 EXETER ROAD	HAMPTON	03842-1022	43,536.26
26	DWORKEN,HILLMAN,LaMORTE & STERCZALA	4 CORPORATE DR	SHELTON	06484	48,200.00
27	THE TRAVELERS INDEMNITY COMPANY	CL REMITTANCE CENTER	HARTFORD	06183-1008	50,404.00
28	DENIS L. MAHER CO., LLC.	7 SCULLY ROAD	AYER	01432	52,952.29
29	NEW HAMPSHIRE DEPT OF REVENUE ADMIN	PO Box 637	CONCORD	03303-0637	83,314.95
30	CASEMO REALTY, LLC.	5 MERRILL INDUSTRIAL DRIVE	HAMPTON	03842	94,733.27
31	RICHARDSON ELECTRICAL CO INC	17 BATCHELDER ROAD	SEABROOK	03874	96,631.08
32	STATE OF NEW HAMPSHIRE	PO Box 637	CONCORD	03302-0637	97,474.39
33	TOWN OF NORTH HAMPTON	237 ATLANTIC AVENUE	NORTH HAMPTON	03862	102,407.75
34	MCLANE,GRAF,RAULERSON,& MIDDLETON	900 ELM STREET	MANCHESTER	03105-0326	113,748.78
35	UNITIL EXETER & HAMPTON ELECTRIC CO	PO Box 981010	BOSTON	02298-1010	115,408.46
36	UTILITY SERVICE COMPANY	PO Box 116554	ATLANTA	30368	119,180.18
37	PUBLIC SERVICE OF NEW HAMPSHIRE	PO Box 638	MANCHESTER	03105-0638	119,278.46
38	GEOSPHERE ENVIRONMENTAL	51 PORTSMOUTH AVE	EXETER	03833	130,944.43
39	HD SUPPLY WATERWORKS	295 HANCOCK STREET	BRIDGEPORT	06605	138,537.13
40	TATA & HOWARD INC	67 FOREST STREET	MARLBOROUGH	01752	140,752.08
41	RESULTS ENGINEERING	PO Box 357	SACO	04072	176,826.21
42	TUFTS ASSOCIATED HEALTH MAINTENANCE	705 MOUNT AUBURN STREET	WATERTOWN	02472	195,008.63
43	ROBERT PIKE CONSTRUCTION INC	PO Box 5507	SALISBURY	01952	223,334.10
44	CONNIE'S SEPTIC SERVICE, INC.	513 DONALD STREET	BEDFORD	03110	230,747.15
45	NEPTUNE TECHNOLOGY GROUP INC	1600 ALABAMA HWY 329	TALLASSEE	36078	293,524.73
46	TOWN OF HAMPTON	100 WINNACUNNET RD	HAMPTON	03842-2119	356,843.78
					\$ 3,509,638.25

Class A or B Utility

**A-8 MANAGEMENT FEES AND EXPENSES**

List all individuals associations, corporations or concerns with whom the company has any contract or agreements covering management or supervision of its affairs such as accounting, financing, engineering, construction, purchasing operations, etc. and show the total amount paid for the year. Designate by asterisk (\*) those organizations which are "Affiliates" as defined in Chapter 182, section 1, Laws of 1933

Line No. (a)	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for Each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expenses (h)	To Other Accounts (i)
1	Aquarion Water Company of CT	4/25/2002	Indefinite	Accounting/information technology/customer service/regulatory/taxes/water quality	\$ 675,809		\$ 675,809	\$ -
2	Aquarion Water Company	4/25/2002	Indefinite	management/finance/corporate communications	\$ 38,904		\$ 38,904	
3								
4								
5								
6								
7								
8								
9								
10								
11								
				Totals	\$ 714,713	\$ -	\$ 714,713	\$ -

Have copies of all contracts or agreements been filed with the Commission? Yes

Detail of Distributed Charges to Operating Expenses (Column h)				
Line No	Contract/Agreement Name	Account No.	Account Title	Amount
12	Aquarion Water Company of CT	2310000	408011, 905011, 906011, 923011, 926011, 920004	
13	Aquarion Water Company	2310000	923100	
14				
15				
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21				
22			Total	\$ 714,713

Class A or B Utility

**A-9 AFFILIATION OF OFFICERS AND DIRECTORS**

the officials listed on Schedule A-3 Oath, list the principle occupation or business affiliation if other than listed on Schedule A-3 oath, and all affiliations or with any other business or financial organizations, firm, or partnerships. For purpose of financial organizations, firms or partnerships in which he/she is an officer, director, trustee, partner exercising similar functions.

Line No.	Name	Principal occupation of Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1	<b>NONE</b>			
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Class A or B Utility

**A-10 BUSINESS WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT AS  
A RESULT OF PROVIDING WATER SERVICE**

he following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water SERVICE. This would include any  
n requires the use of utility land and facilities. This would not include any business for which the assets are properly included in Account 121- Nonutility Proper  
along with the associated revenues and expenses segregated out as nonutility also.

Line No.	Business or Service Conducted	Assets		Revenues		Expenses	
		Book Cost of Asset	Account Number	Revenues Generated	Account Number	Expenses Incurred	Account Number
1	<b>NONE</b>						
2							
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Class A or B Utility

**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on Schedule A3, Oath, identifying the parties, amounts, dates and product, asset or service involved.

**PART I - SERVICES AND PRODUCTS RECEIVED OR PROVIDED**

List all transactions involving services and products received or provided. This would include management, legal, and accounting services; computer services; engineering & construction services; repairing and servicing of equipment; material and supplies furnished; leasing of structures, land and equipment; all rental transactions; sale, purchase or transfer of various products.

Line No.	Name of Company or Related Party	Description of Service and/ or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P)urchased or (S)old	Amount
1	Aquarion Water Company of CT	accounting/information	4/25/2002	P	\$ 675,809
2		technology/customer			
3		service/regulatory			
4					
5	Aquarion Water Company	management/finance	4/25/2002	P	\$ 38,904
6		corporate communications			
7					
8					
9					
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**TABLE F-1 BALANCE SHEET**  
**Assets and Other Debits**

Line No.	Account Title(Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>UTILITY PLANT</b>					
1	Utility Plant(101-106)	F-6	\$ 36,377,618	\$ 35,699,860	\$ 677,758
2	Less: Accumulated Depr. and Amort.(108-110)	F-6	\$ 9,057,596	\$ 9,165,776	\$ (108,180)
3	Net Plant		\$ 27,320,023	\$ 26,534,084	\$ 785,939
4	Utility Plant Acquisition Adj.(Net)(114-115)	F-7	\$ -	\$ -	\$ -
5	Total Net Utility Plant		\$ 27,320,023	\$ 26,534,084	\$ 785,939
<b>OTHER PROPERTY AND INVESTMENTS</b>					
6	Nonutility Property(121)	F-14	\$ -	\$ -	\$ -
7	Less: Accumulated Depr. and Amort.(122)	F-15	\$ -	\$ -	\$ -
8	Net Nonutility Property		\$ -	\$ -	\$ -
9	Investment in Associated Companies(123)	F-16	\$ -	\$ -	\$ -
11	Utility Investments(124)	F-16	\$ -	\$ -	\$ -
12	Other Investments(125)	F-16	\$ 2,685	\$ -	\$ 2,685
13	Special Funds(126-128)	F-17	\$ -	\$ -	\$ -
14	Total Other Property and Investments		\$ 2,685	\$ -	\$ 2,685
<b>CURRENT AND ACCRUED ASSETS</b>					
16	Cash(131)	-	\$ 29,065	\$ 16,636	\$ 12,429
17	Special Deposits(132)	F-18	\$ -	\$ -	\$ -
18	Other Special Deposits(133)	F-18	\$ 7,709	\$ -	\$ 7,709
19	Working Funds(134)	-	\$ -	\$ -	\$ -
20	Temporary Cash Investments(135)	F-16	\$ -	\$ -	\$ -
21	Accounts and Notes Receivable - Net(141-144)	F-19	\$ 319,205	\$ 321,958	\$ (2,753)
22	Account Receivable from Assoc. Co.(145)	F-21	\$ -	\$ -	\$ -
23	Notes Receivable from Assoc. Co.(146)	F-21	\$ 700,000	\$ 100,000	\$ 600,000
24	Materials and Supplies(151-153)	F-22	\$ 159,445	\$ 133,351	\$ 26,094
25	Stores Expense(161)	-			\$ -
26	Prepayments - Other(162)	F-23	\$ 29,936	\$ 29,996	\$ (60)
27	Prepaid Taxes(163) *	F-38	\$ 101,704	\$ 121,625	\$ (19,921)
28	Interest and Dividends Receivable(171)	F-24	\$ -	\$ -	\$ -
29	Rents Receivable(172)	F-24	\$ -	\$ -	\$ -
30	Accrued Utility Revenue(173)	F-24	\$ 564,548	\$ 445,063	\$ 119,485
31	Misc. Current and Accrued Assets(174)	F-24	\$ 63,645	\$ 34,016	\$ 29,629
32	Total Current and Accrued Assets		\$ 1,975,257	\$ 1,202,645	\$ 772,612
<b>DEFERRED DEBITS</b>					
32	Unamortized Debt Discount & Expense(181)	F-25	\$ 257,899	\$ 173,742	\$ 84,157
33	Extraordinary Property Losses(182)	F-26	\$ -	\$ -	\$ -
34	Prelim. Survey & Investigation Charges(183)	F-27	\$ 10,457	\$ -	\$ 10,457
35	Pension Cost(165)	-	\$ -	\$ -	\$ -
36	Temporary Facilities(185)	-	\$ -	\$ -	\$ -
37	Miscellaneous Deferred Debits(186)	F-28	\$ 3,079,899	\$ 2,719,798	\$ 360,102
38	Research & Development Expenditures(187)	F-29	\$ -	\$ -	\$ -
39	Accumulated Deferred Income Taxes(190)	F-30	\$ -	\$ -	\$ -
40	Total Deferred Debits		\$ 3,348,255	\$ 2,893,540	\$ 454,716
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ 32,646,220	\$ 30,630,268	\$ 2,015,952

Class A or B Utility

**TABLE F-1 BALANCE SHEET**  
**Equity Capital and Liabilities**

Line No.	Account Title(Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued(201)	F-31	\$ 2,187,075	\$ 2,187,075	\$ -
2	Preferred Stock Issued(204)	F-31	\$ 2,300	\$ 2,300	\$ -
3	Capital Stock Subscribed(202,205)	F-32	\$ -	\$ -	\$ -
4	Stock Liability for Conversion(203,206)	F-32	\$ -	\$ -	\$ -
5	Premium on Capital Stock(207)	F-31	\$ 3,557,940	\$ 3,557,940	\$ -
6	Installments Received on Capital Stock(208)	F-32	\$ -	\$ -	\$ -
7	Other Paid-in Capital(209-211)	F-33	\$ 480,250	\$ 480,250	\$ -
8	Discount on Capital Stock(212)	F-34	\$ -	\$ -	\$ -
9	Capital Stock Expense(213)	F-34	\$ -	\$ -	\$ -
10	Retained Earnings(214-215)	F-3	\$ 3,335,608	\$ 2,837,736	\$ 497,872
11	Reacquired Capital Stock(216)	F-31	\$ -	\$ -	\$ -
12	Total Equity Capital		\$ 9,563,173	\$ 9,065,301	\$ 497,872
<b>LONG TERM DEBT</b>					
13	Bonds(221)	F-35	\$ 13,900,000	\$ 12,900,000	\$ 1,000,000
14	Reacquired Bonds(222)	F-35	\$ -	\$ -	\$ -
15	Advances from Associated Companies(223)	F-35	\$ -	\$ -	\$ -
16	Other Long-Term Debt(224)	F-35	\$ -	\$ -	\$ -
17	Total Long-Term Debt		\$ 13,900,000	\$ 12,900,000	\$ 1,000,000
<b>CURRENT AND ACCRUED LIABILITIES</b>					
18	Accounts Payable(231)	-	\$ 1,905,647	\$ 1,752,234	\$ 153,413
19	Notes Payable(232)	F-36	\$ -	\$ -	\$ -
20	Accounts Payable to Associated Companies(233)	F-37	\$ 8,174	\$ 9,125	\$ (951)
21	Notes Payable to Associated Companies(234)	F-37	\$ -	\$ -	\$ -
22	Customer Deposits(235)	-	\$ -	\$ -	\$ -
23	Accrued Taxes(236)	F-38	\$ -	\$ -	\$ -
24	Accrued Interest(237)	-	\$ 228,799	\$ 233,538	\$ (4,739)
25	Accrued Dividends(238)	-	\$ 841	\$ 979	\$ (138)
26	Matured Long-Term Debt(239)	F-39	\$ -	\$ -	\$ -
27	Matured Interest(240)	F-39	\$ -	\$ -	\$ -
28	Misc. Current and Accrued Liabilities(241)	F-39	\$ 1,697,260	\$ 1,511,012	\$ 186,248
29	Total Current and Accrued Liabilities		\$ 3,840,721	\$ 3,506,888	\$ 333,833
<b>DEFERRED CREDITS</b>					
30	Unamortized Premium on Debt(251)	F-25	\$ -	\$ -	\$ -
31	Advances For Construction(252)	F-40	\$ 12,600	\$ 5,600	\$ 7,000
32	Other Deferred Credits(253)	F-41	\$ (0)	\$ (0)	\$ -
33	Accumulated Deferred Investment Tax Credits(255)	F-42	\$ 200,118	\$ 206,190	\$ (6,072)
34	<b>Accumulated Deferred Income Taxes:</b>				
35	Accelerated Amortization(281)	F-45	\$ -	\$ -	\$ -
36	Liberalized Depreciation(282)	F-45	\$ 2,878,723	\$ 2,662,901	\$ 215,822
37	Other(283)	F-45	\$ -	\$ -	\$ -
38	Total Deferred Credits		\$ 3,091,441	\$ 2,874,691	\$ 216,750
<b>OPERATING RESERVES</b>					
39	Property Insurance Reserve(261)	F-44	\$ -	\$ -	\$ -
40	Injuries and Damages Reserve(262)	F-44	\$ -	\$ -	\$ -
41	Pensions and Benefits Reserves(263)	F-44	\$ -	\$ -	\$ -
42	Miscellaneous Operating Reserves	F-44	\$ -	\$ -	\$ -
43	Total Operating Reserves		\$ -	\$ -	\$ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
44	Contributions in Aid of Construction(271)	F-46	\$ 2,708,506	\$ 2,708,506	\$ -
45	Accumulated Amortization of C.I.A.C.	F-46	\$ 457,621	\$ 425,118	\$ 32,503
46	Total Net C.I.A.C.		\$ 2,250,885	\$ 2,283,388	\$ (32,503)
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 32,646,220	\$ 30,630,269	\$ 2,015,952

Class A or B Utility

## NOTES TO BALANCE SHEET (F-1)

1. The space below is provided for important notes regarding the balance sheet or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at end of year, including brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. Give a concise explanation of any retained earnings restriction and state the amount of retained earnings affected by such restriction.
4. If the notes to balance sheet relating to the respondent company appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by Instructions 2 and 3 above, such notes may be attached hereto.

**NONE**

Class A or B Utility

TABLE F-2 STATEMENT OF INCOME

Line No.	Account Title(Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>UTILITY OPERATING INCOME</b>					
1	Operating Revenues(400)	F-47	\$ 6,381,009	\$5,969,630	\$ 411,379
2	Operating Expenses:				
3	Operation and Maintenance Expense(401)	F-48	\$ 3,232,892	\$3,015,503	\$ 217,389
4	Depreciation Expense(403)	F-12	\$ 851,903	\$ 932,339	\$ (80,436)
5	Amortization of Contribution in Aid of Construction(405)	F-46.4	\$ (32,502)	\$ (32,502)	\$ -
6	Amortization of Utility Plant Acquisition Adjustment(406)	F-49	\$ -	\$ -	\$ -
7	Amortization Expense - Other(407)	F-49	\$ -	\$ -	\$ -
8	Taxes Other Than Income(408.1-408.13)	F-50	\$ 709,817	\$ 584,916	\$ 124,901
9	Income Taxes(409.1,410.1,411.1,412.1)	-	\$ 361,827	\$ 324,241	\$ 37,586
10	<b>Total Operating Expenses</b>		\$ 5,123,937	\$4,824,497	\$ 299,440
11	Net Operating Income(Loss)		\$ 1,257,072	\$1,145,134	\$ 111,939
12	Income from Utility Plant Leased to Others(413)	F-51	\$ -	\$ -	\$ -
13	Gains(Losses) from Disposition of Utility Property(414)	F-52	\$ -	\$ -	\$ -
14	<b>Net Water Utility Operating Income</b>		\$ 1,257,072	\$1,145,134	\$ 111,939
<b>OTHER INCOME AND DEDUCTIONS</b>					
15	Revenues from Merchandising, Jobbing, and Contract Work(415)	F-53	\$ 45,335	\$ 45,209	\$ 126
16	Costs and Expenses of Merchandising, Jobbing, and Contract Work(416)	F-53	\$ (19,487)	\$ (15,483)	\$ (4,004)
17	Equity in Earning of Subsidiary Companies(418)	-	\$ -	\$ -	\$ -
18	Interest and Dividend Income(419)		\$ 20,838	\$ 4,583	\$ 16,255
19	Allow. for Funds Used During Construction(420)	F-54	\$ -	\$ -	\$ -
20	Nonutility Income(421)	F-54	\$20,178	\$ 95	\$ 20,083
21	Gains(Losses) From Disposition Nonutility Property(422)	-	\$ -	\$ -	\$ -
22	Miscellaneous Nonutility Expenses(426)	F-54	\$ (9,101)	\$ (3,866)	\$ (5,235)
23	<b>Total Other Income and Deductions</b>		\$ 57,763	\$ 30,538	\$ 27,225
<b>TAXES APPLICABLE TO OTHER INCOME</b>					
24	Taxes Other Than Income(408.2)	F-50	\$ -	\$ -	\$ -
25	Income Taxes(409.2,410.2,411.2,412.2,412.3)	-	\$ -	\$ -	\$ -
26	<b>Total Taxes Applicable to Other Income</b>		\$ -	\$ -	\$ -
<b>INTEREST EXPENSE</b>					
27	Interest Expense(427)	F-35/36	\$ 803,613	\$ 783,658	\$ 19,955
28	Amortization of Debt Discount & Expense(428)	F-25	\$ 13,350	\$ 8,540	\$ 4,810
29	Amortization of Premium on Debt(429)	F-25	\$ -	\$ -	\$ -
30	<b>Total Interest Expense</b>		\$ 816,963	\$ 792,198	\$ 24,765
31	<b>Income Before Extraordinary Income</b>		\$ 497,872	\$ 383,473	\$ 114,399
<b>EXTRAORDINARY ITEMS</b>					
32	Extraordinary Income(433)	F-55	\$ -	\$ -	\$ -
33	Extraordinary Deductions(434)	F-55	\$ -	\$ -	\$ -
34	Income Taxes, Extraordinary Items(409.3)	F-50	\$ -	\$ -	\$ -
35	<b>Net Extraordinary Items</b>		\$ -	\$ -	\$ -
	<b>NET INCOME(LOSS)</b>		\$ 497,872	\$ 383,473	\$ 114,399

**F-3 STATEMENT OF RETAINED EARNINGS**

Line No.	Account Title (Number) (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Unappropriated Retained Earnings (Beg of Period) (215)	\$ 2,837,736	\$ 2,454,263	\$ 383,473
2	Balance Transferred from Income (435)	\$ 497,872	\$ 383,473	\$ 114,399
3	Appropriations of Retained Earnings (436)	\$ -	\$ -	\$ -
4	Dividends Declared - Preferred Stock (437)	\$ -	\$ -	\$ -
5	Dividends Declared - Common Stock (438)	\$ -	\$ -	\$ -
6	Adjustments to Retained Earnings (439)	\$ -	\$ -	\$ -
7	Net Change to Unappropriated Retained Earnings	\$ 497,872	\$ 383,473	\$ 114,399
8	Unappropriated Retained Earnings (end of period) (215)	\$ 3,335,608	\$ 2,837,736	\$ 497,872
9	Appropriated Retained Earnings (214)	\$ -	\$ -	\$ -
10	Total Retained Earnings (214, 215)	\$ 3,335,608	\$ 2,837,736	\$ 497,872

**F-4 ANALYSIS OF RETAINED EARNINGS (ACCOUNT 214, 215)**

Line No.	Item (a)	Amount (e)
1	<b>UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 215)</b> 1. Report in detail the items included in the following accounts during the year: 436 Appropriations of Retained Earnings: 436, Adjustments to Retained Earnings 2. Show separately the income tax effect of items shown in account 439, Adjustments to Retained Earnings  <div style="text-align: center;"><b>NONE</b></div>	
2		
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13		
14		
15		
16	<b>APPROPRIATED RETAINED EARNINGS (Account 214)</b> State Balance and purpose of each appropriated Retained Earnings amount at end of year and give accounting entries for any applications of Appropriated Retained Earnings during the year.  <div style="text-align: center;"><b>NONE</b></div>	
17		
18		
19		
20	Balance - end of year	

TABLE F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year 2012 (b)	Prior Year 2011 (b)
1	Internal Sources:		
2	Income Before Extraordinary Items	\$ 497,872	\$ 383,473
3	Charges (Credits) To Income not Requiring Funds:		
4	Depreciation	\$ 851,903	\$ 932,339
5	Amortization of CIAC	\$ (32,502)	\$ (32,502)
6	Deferred Income Taxes and Investment Tax Credit (Net)	\$ 228,125	\$ 18,938
7	Capitalized Allowance For Funds Used During Construction	\$ -	\$ -
8	Other (Net)	\$ (914,559)	\$ 258,554
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 630,839	\$ 1,560,802
10	Extraordinary Items - Net of Income Taxes (A)	0	0
11	Total From Internal Sources	\$ 630,839	\$ 1,560,802
12	Less dividends - preferred	\$ -	\$ -
13	- common	\$ -	\$ -
14	Net From Internal Sources	\$ 630,839	\$ 1,560,802
15	External Sources:		
16	Long-term debt (B) (C)	\$ -	\$ -
17	Preferred Stock (C)	\$ -	\$ -
18	Common Stock (includes paid in capital) (C)	\$ -	\$ -
19	Net Increase in Short Term Debt (D)	\$ -	\$ -
20	Other (Net)_ Contributions and Advances	\$ 7,000	\$ 5,600
21		\$ -	\$ -
22	Total From External Sources	\$ 7,000	\$ 5,600
23	Other Source (E)		
24	Net Decrease in Working Capital Excluding Short-term Debt		
25	Other	0	0
26	Total Financial Resources Provided	\$ 637,839	\$ 1,566,402

## INSTRUCTIONS TO SCHEDULE F-5

1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other", to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability group.
2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached hereto.
3. Under "Other" specify significant amounts and group others.
4. Enter the current year covered by this annual report in column (b), and the year prior to this report in column (c).
5. Codes:
  - (A) Any difference between the amount shown for net extraordinary items for current year in this statement and that shown on schedule F-2, line 35 of this report should be explained.
  - (B) Bonds, debentures and other long-term debt.
  - (C) Net proceeds and payments.
  - (D) Include commercial paper.
  - (E) Such as net increases or decreases in working capital excluding short-term debt, purchases or sale of other noncurrent assets, investments in and advances to and from associated companies and subsidiaries, and all other items not provided for elsewhere.
  - (F) Gross additions to common utility plant should be allocated to the applicable utility departments.
6. Clarifications and explanations should be listed on the following page.



Class A or B Utility

**TABLE F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)**

Line No.	Application of Funds (a)	Current Year 2012 (b)	Prior Year 2011 (b)
27	<b>Construction and Plant Expenditures (Inc. Inad):</b>		
28	Gross Additions		
29	Water Plant	\$ 1,637,839	\$ 1,466,402
30	Nonutility Plant	-	-
31	Other	\$ -	\$ -
32	Total Gross Additions	\$ 1,637,839	\$ 1,466,402
33	Less : Capitalized Allowance for Funds Used during Construction	\$ -	\$ -
34	Total Construction and Plant Expenditures	\$ 1,637,839	\$ 1,466,402
35	<b>Retirement of Debt and Securities:</b>		
36	Long-Term Debt (B) (C)		
37	Preferred Stock (C)	\$ -	\$ -
38	Redemption of Short Term Debt (D)	\$ -	\$ -
39	Net (increase/decrease) in Short Term Debt (D) **	\$ (1,000,000)	\$ 100,000
40	Other (Net)_____	\$ -	\$ -
41	Dividends_____	\$ -	\$ -
42	_____		
43	Total Retirement of Debt and Securities	\$ (1,000,000)	\$ 100,000
44	Other Resources were used (E)		
45	Net Increase in Working Capital Excluding Short Term Debt	\$ -	\$ -
46	Other	\$ -	\$ -
47	Total Financial Resources Used	\$ 637,839	\$ 1,566,402

**NOTES TO SCHEDULE F-5**

NONE \*\*

Class A or B Utility

**F-6 UTILITY PLANT(ACCOUNTS 101-106)  
AND ACCUMULATED DEPRECIATION AND AMORTIZATION  
(ACCOUNTS 108-110)**

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant in Service-Accts 301-348(101)	F-8	\$36,142,582	\$35,549,562	593,019
3	Utility Plant Leased to Others(102)	F-9	0	0	0
4	Property Held for Future Use(103)	F-9	4,779	4,779	0
5	Utility Plant Purchased or Sold(104)	F-8	0	0	0
6	Construction Work in Progress(105)	F-10	230,258	145,519	84,739
7	Completed Construction Not Classified(106)	F-10	0	0	0
8	Total Utility Plant		<b>\$36,377,618</b>	<b>\$35,699,860</b>	<b>677,758</b>
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr.-Utility Plant in Service(108.1)	F-11	\$9,057,596	\$9,165,776	(108,180)
11	Accum. Depr.-Utility Plant Leased to Others(108.2)	F-9	0	0	0
12	Accum. Depr.-Property Held for Future Use(108.3)	F-9	0	0	0
13	Accum. Amort.-Utility Plant in Service(110.1)	F-13	0	0	0
14	Accum. Amort.-Utility Plant Leased to Others(110.2)	F-9	0	0	0
15	Total Accumulated Depreciation & Amortization		<b>\$9,057,596</b>	<b>\$9,165,776</b>	<b>(108,180)</b>
16	Net Plant		<b>\$27,320,023</b>	<b>\$26,534,084</b>	<b>\$785,939</b>

**F-7 UTILITY PLANT ACQUISITION ADJUSTMENTS(ACCOUNTS 114-115)**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	Acquisition Adjustment(114)			
2	<b>NONE</b>			
3				
4				
5				
6	Total Plant Acquisition Adjustments			
7	Accumulated Amortization(115)			
8	<b>NONE</b>			
9				
10				
11				
12	Total Accumulated Amortization			
13	Net Acquisition Adjustments			

## Class A or B Utility

TABLE F-8 UTILITY PLANT IN SERVICE

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT 1.</b>						
2	301 Organization	17,700	-	-			17,700
3	302 Franchises	-	-	-			-
4	339 Other Plant and Misc. Equip.	-	-	-			-
5	Total Intangible Plant	17,700	-	-	-	-	17,700
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT 2.</b>						
7	303 Land and Land Rights	461,299	-	-			461,299
8	304 Structures and Improvements	2,178,407	(2,189)	(28,004)			2,148,213
9	305 Collecting and Impounding Reservoirs	-	-	-			-
10	306 Lake, River and Other Intakes	-	-	-			-
11	307 Wells & Springs	2,410,360	140,284	(246)			2,550,398
12	308 Infiltration Galleries & Tunnels	-	-	-			-
13	309 Supply Mains	158,689	-	-			158,689
14	310 Power Generation Equipment	-	-	-			-
15	311 Pumping Equipment	739,193	114,379	(42,308)		-	811,265
16	339 Miscellaneous Intangible Plant	20,727	-	(20,727)			(0)
17	339 Other Plant and Miscellaneous	1,434,736	-	-			1,434,736
18	339 Other Plant and Miscellaneous	227,385	-	-			227,385
19	Total Supply and Pumping Plant	7,630,796	252,474	(91,285)	-	-	7,791,985
20	<b>WATER TREATMENT PLANT 3.</b>						
21	303 Land and Land Rights	-	-	-			-
22	304 Structures and Improvements	185,407	-	(1,570)			183,837
23	320 Water Treatment Equipment	184,706	20,307	-			205,013
24	339 Other Plant and Misc. Equip.	-	-	-			-
25	Total Water Treatment Plant	370,112	20,307	(1,570)	-	-	388,850

## Class A or B Utility

TABLE F-8 UTILITY PLANT IN SERVICE(Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
26	<b>TRANSMISSION &amp; DISTRIBUTION PLANT 4.</b>						
27	303 Land and Land Rights	314,551	-	-			314,551
28	304 Structure and Improvements	67,873	-	-			67,873
29	330 Distribution Reservoirs and Standpipes	2,671,559	7,705	(1,702)			2,677,562
30	331 Transmission and Distribution Mains	15,507,342	528,476	(20,972)			16,014,846
31	333 Services	4,885,868	97,036	(5,908)			4,976,996
32	334 Meters and Meter Installations	1,134,013	254,389	(9,544)			1,378,857
33	335 Hydrants	649,580	15,977	(40,214)			625,343
34	339 Other Plant and Misc. Equip	154,069	19,263	-			173,332
35	Total Transmission and Distribution	25,384,856	922,846	(78,340)	-	-	26,229,361
36	<b>GENERAL PLANT 5.</b>						
37	303 Land and Land Rights	-	-	-			-
38	304 Structure and Improvements	531,155	48,972	(52,314)			527,812
39	340 Office Furniture and Equipment	577,917	218,352	(429,031)			367,238
40	341 Transportation Equipment	418,728	44,528	(61,388)			401,868
41	342 Stores Equipment	331	-	-			331
42	343 Tools, Shop and Garage Equipment	133,190	6,786	(16,449)			123,528
43	344 Laboratory Equipment	-	-	-			-
44	345 Power Operated Equipment	160,989	2,094	(458)			162,626
45	346 Communication Equipment	281,033	17,973	(256,646)			42,360
46	347 Miscellaneous Equipment	42,756	46,962	(795)			88,923
47	348 Other Tangible Plant	-	-	-			-
48	Total General Plant	2,146,099	385,668	(817,081)	-	-	1,714,685
49	Total(Accounts 101 and 106)	35,549,563	1,581,295	(988,276)	-	-	36,142,582
50	104 Utility Plant Purchased or Sold	-	-	-	-	-	-
51	Total Utility Plant in Service	35,549,563	1,581,295	(988,276)	-	-	36,142,582

## Class A or B Utility

**TABLE F-9 MISCELLANEOUS PLANT DATA**

For each of the accounts listed hereunder, provide a summary statement if balance was carried therein at any time during the year. Information required consists of a brief description and amount of transactions carried through each such account and except to the extent that the data is shown elsewhere in this report, the opening and closing balances. If any of the property involved had an income producing status during the year, the gross income and applicable expenses(suitably subdivided) should be reported.

Utility Plant Leased to Others(102)

Accumulated Depreciation of Utility Plant Leased to Others(108.2)

Property Held for Future Use(103)

Accumulated Depreciation of Property Held for Future Use(108.3)

Accumulated Amortization of Utility Plant Leased to Others(110.2)

Property Held for Future Use(103)

## Detail of Account Balance:

1. The Data resulting from 1997 transactions will be considered useful for the future development of a well and storage tank.

\$ 4,778.50

Balance

\$ 4,778.50

## Class A or B Utility

**F-10 CONSTRUCTION WORK IN PROGRESS AND COMPLETES CONSTRUCTION**  
**NOT CLASSIFIED (Accounts 105 and 106)**

1. For each department report below descriptions and balances at end of year of projects in process of construction and completes construction not classified for projects actually in service. For any substantial amounts of completed construction not prescribed primary accounts for plant in service.
2. The information specified by this schedule for Account 106, Completed Construction Not Classified, shall be furnished even though this account is included in Schedule F-8, Utility Plant in Service according to a tentative classification by primary accounts
3. Minor projects may be grouped

Line No.	Description of project (a)	Construction Work in Progress(Acct 105) (b)	Completed Construction Not Classified (Acct 106) (c)	Estimated Additional Cost of Project (d)
1	Rt 101 Main Replacement	4,912		995,088
2	Ocean Blvd Main Replacement	56,968		788,032
3	Well 22	41,098		628,902
4	Church St, Highland Ave to William St	11,426		188,574
5	Well 14 Bedrock Well and Whites Land Wells	37,921		14,079
6	Convert Mill Rd Garage to WTP/Bedrock Exploration @ Well	39,130		(9,130)
7	Eel Pond Break, Ocean Blvd, Rye	13,760		-
8	Glade Path Tank Repairs	13,524		-
9	Other	11,519		12,003
10				
11				
12				
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35				
		\$ 230,258	\$ -	\$ 2,617,548

## Class A or B Utility

**F-11 ACCUMULATED DEPRECIATION OF  
UTILITY PLANT IN SERVICE (Account 108.1)**

1. Report below the information called for concerning accumulated provision for depreciation of utility plant in service at end of year and changes during year.
2. Explain any important adjustments during the year.
3. Explain any difference between the amount for book cost of plant retired, line 4, column (b) and that reported in the schedule F-8 Utility Plant in Service, column (d) exclusive of retirements of nondepreciable property.
4. The provision of account 108.1 of the Uniform System of Accounts intent is that retirements of depreciable plant be recorded when such plant is removed from service. There also shall be included in this schedule the amounts of plant retired, removal expenses, and salvage on an estimated basis if necessary with respect to any significant amount of plant actually retired from service but for which appropriate entries have not been made to the accumulated provisions for depreciation account. The inclusion of these amounts in this schedule shall be made even though it involves a journal entry in the books of account as of the end of the year recorded subsequent to closing of respondent's books. See also note B to schedule F- 8 Utility Plant in Service
5. In section B show the amounts applicable to prescribed functional classifications.

**A. Balances and Changes During Year**

PENDING BRUCE

Line No.	Item (a)	Utility Plant In service (Account 108.1) (b)
1	Balance beginning of year	9,165,775
2	Depreciation provisions for year, charged to Account 403, Depreciation Expense	851,903
3	Net charges for plant retired:	10,017,678
4	Book cost of plant retired	(988,277)
5	Cost of removal	-
6	Proceeds from sales(salvage value)	28,195
7	Net charges for plant retired	\$ (960,082)
8	Other (debit) or credit items	\$ -
9	Accum Depr for equipment transfer	-
10		
11		
12	Balance end of year	9,057,596

**B. Balance at End of Year According to Functional Classifications**

13	Intangible Plant	2,890
14	Source of Supply and Pumping Plant	1,502,731
15	Water Treatment Plant	159,227
16	Transmission and Distribution Plant	6,473,132
17	General Plant	919,747
18	Other	(131)
19	Total	\$ 9,057,596

## Class A or B Utility

**F-12 ANNUAL DEPRECIATION CHARGE**

1. Indicate cost basis upon which depreciation charges calculation were derived.
2. Show separately the rates used and the total depreciation for each class of property.
3. Depreciation charges are to be computed using the straight line method. Composite rates may be used with Commission approval.
4. Total annual depreciation charge should agree with schedule F-11, line 2 "Depreciation provision for year," charged to Account 403, Depreciation Expense.

Line No.	Class of Property	Cost Basis 12/31/2011	Adjustments	Rate	Net Additions	Rate	Annual Depreciation
1	<b><u>Source of Supply and Pumping Plant</u></b>						
2	Organization Costs Source of Supply	17,700	-	5.00%	-	2.50%	885
3	Cost Basis @ 12/31/11	17,700					
4	Cost Basis @ 12/31/12	17,700					
5							
6	Structures and Improvements Source of Supply	685,658	-	2.75%	(2,189)	1.38%	18,825
7	Cost Basis @ 12/31/11	685,658					
8	Cost Basis @ 12/31/12	683,468					
9							
10	Structures and Improvements Pumping	1,492,749	-	2.75%	(28,004)	1.38%	40,666
11	Cost Basis @ 12/31/11	1,492,749					
12	Cost Basis @ 12/31/12	1,464,744					
13							
14	Miscellaneous Intangible Plant	20,727	-	3.33%	(20,727)	1.67%	345
15	Cost Basis @ 12/31/11	20,727					
16	Cost Basis @ 12/31/12	-					
17							
18	Wells & Springs	2,410,360	-	3.50%	140,038	1.75%	86,813
19	Cost Basis @ 12/31/11	2,410,360					
20	Cost Basis @ 12/31/12	2,550,398					
21							
22	Supply Mains	158,689	-	1.20%	-	0.60%	1,904
23	Cost Basis @ 12/31/11	158,689					
24	Cost Basis @ 12/31/12	158,689					
25							
26	Pumping Equipment Electric	686,369	-	3.43%	63,226	1.72%	24,627
27	Pumping Equipment Diesel	32,297	-	3.50%	(4,000)	1.75%	1,060
28	Pumping Equipment Other	20,528	-	4.40%	12,845	2.20%	1,186
29	Cost Basis @ 12/31/11	739,193					
30	Cost Basis @ 12/31/12	811,265					
31							
32	Other Plant and Miscellaneous (03/31/08)	1,434,736	-	5.00%	-	2.50%	71,737
33	Cost Basis @ 12/31/11	1,434,736					
34	Cost Basis @ 12/31/12	1,434,736					
35							
36	Other Plant & Miscellaneous	227,385	-	5.00%	-	2.50%	11,369
37	Cost Basis @ 12/31/11	227,385					
38	Cost Basis @ 12/31/12	227,385					
39							
40	<b><u>Water Treatment Plant</u></b>						
41	Structures and Improvement	185,407	-	2.75%	(1,570)	1.38%	5,077
42	Cost Basis @ 12/31/11	185,407					
43	Cost Basis @ 12/31/12	183,837					
44							
45	Equipment	184,706	-	3.50%	20,307	1.75%	6,820
46	Cost Basis @ 12/31/11	184,706					
47	Cost Basis @ 12/31/12	205,013					
48							
49	<b><u>Transmission and Distribution Plant</u></b>						
50							
51	Distribution Reservoirs and Standpipes	2,671,559	-	2.00%	6,003	1.00%	53,491
52	Cost Basis @ 12/31/11	2,671,559					
53	Cost Basis @ 12/31/12	2,677,562					
54							
55	Transmission and Distribution Mains	15,507,342	-	1.20%	507,505	0.60%	189,133
56	Cost Basis @ 12/31/11	15,507,342					
57	Cost Basis @ 12/31/12	16,014,847					
58							
59	Services	4,885,868	-	1.85%	91,128	0.93%	91,231
60	Cost Basis @ 12/31/11	4,885,868					
61	Cost Basis @ 12/31/12	4,976,996					
62							
63	Meters	935,294	-	3.80%	244,844	1.90%	40,193
64	Meter Installations	198,719	-	3.80%	-	1.90%	7,551
65	Cost Basis @ 12/31/11	1,134,013					
66	Cost Basis @ 12/31/12	1,378,857					
67							

## Class A or B Utility

**F-12 ANNUAL DEPRECIATION CHARGE**

1. Indicate cost basis upon which depreciation charges calculation were derived.
2. Show separately the rates used and the total depreciation for each class of property.
3. Depreciation charges are to be computed using the straight line method. Composite rates may be used with Commission approval.
4. Total annual depreciation charge should agree with schedule F-11, line 2 "Depreciation provision for year," charged to Account 403, Depreciation Expense.

(Continued)

Line No.	Class of Property	Cost Basis 12/31/2011	Adjustments	Rate	Net Additions	Rate	Annual Depreciation
1	<b>Transmission and Distribution Plant (Continued)</b>						
2							
3	Hydrants	649,580	-	2.40%	(24,237)	1.20%	15,299
4	Cost Basis @ 12/31/11	649,580					
5	Cost Basis @ 12/31/12	625,343					
6							
7	Other T & D Plant	154,069	-	5.00%	19,263	2.50%	8,185
8	Cost Basis @ 12/31/11	154,069					
9	Cost Basis @ 12/31/12	173,332					
10							
11	Structures and Improvements	67,873	-	2.75%	-	1.38%	1,867
12	Cost Basis @ 12/31/11	67,873					
13	Cost Basis @ 12/31/12	67,873					
14							
15	<b>General Plant</b>						
16	Structures and Improvements	531,155	-	2.75%	(3,342)	1.38%	14,561
17	Cost Basis @ 12/31/11	531,155					
18	Cost Basis @ 12/31/12	527,812					
19							
20	Computer Equipment	548,464	-	20.00%	(201,275)	10.00%	89,566
21	Other Office Equipment	29,453	-	7.46%	(9,404)	3.73%	1,846
22	Cost Basis @ 12/31/11	577,917					
23	Cost Basis @ 12/31/12	367,238					
24							
25	Transportation Equipment	418,728	-	11.25%	(16,861)	5.63%	46,160
26	Cost Basis @ 12/31/11	418,728					
27	Cost Basis @ 12/31/12	401,868					
28							
29	Stores Equipment	331	-	5.00%	-	2.50%	17
30	Cost Basis @ 12/31/11	331					
31	Cost Basis @ 12/31/12	331					
32							
33	Tools, Shop and Garage Equipment	133,190	-	5.00%	(9,662)	2.50%	6,418
34	Cost Basis @ 12/31/11	133,190					
35	Cost Basis @ 12/31/12	123,528					
36							
37	Laboratory Equipment	-	-	6.67%	-	3.34%	-
38	Cost Basis @ 12/31/11	-					
39	Cost Basis @ 12/31/12	-					
40							
41	Power Operated Equipment	160,989	-	6.67%	1,636	3.34%	10,794
42	Cost Basis @ 12/31/11	160,989					
43	Cost Basis @ 12/31/12	162,625					
44							
45	Communication Equipment	281,033	-	10.00%	(238,672)	5.00%	16,170
46	Cost Basis @ 12/31/11	281,033					
47	Cost Basis @ 12/31/12	42,360					
48							
49	Miscellaneous Equipment	42,756	-	6.67%	46,167	3.34%	4,392
50	Cost Basis @ 12/31/11	42,756					
51	Cost Basis @ 12/31/12	88,923					
52							
53	T & D Land and Land Rights, Computer Hardware and Communications						(83,799)
54	Equipment depreciation adjustment						
55							
56	Reserve Deficiency (Docket DW 08-098)	541,173					67,646
57							
58	Other						(132)
59							
60	<b>Totals</b>	<b>35,314,886</b>	<b>-</b>		<b>593,019</b>		<b>851,903</b>



Class A or B Utility

**F-13 ACCUMULATED AMORTIZATION OF  
UTILITY PLANT IN SERVICE (Account 110.1)**

1. Report below particulars concerning accumulated provisions for amortization of utility plant in service.
2. Explain and give particulars of important adjustments during the year.
3. Under "gain or (loss) on disposition of Property", line 17, report the excess of book cost of plant retired, less any proceeds realized at retirement, over the accumulated provisions for such plant.

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$
2	Amortization Accruals for year:	\$
3	(specify accounts debited)	
4		
5		
6		
7	<b>NONE</b>	
8		
9		
10		
11		
12	Total accruals	\$
13	Total (line 1 plus line 12)	\$
14	Net charges for retirements during year:	\$
15	Book cost of plant retired	
16	Proceeds realized (credit)	
17	Gain or (Loss) on Disposition of Property	
18		
19		
20		
21		
22		
23	Net charges for retirements	\$
24	Other (debits) and credits (describe separately):	\$
25		
26		
27		
28		
29		
30		
31		
32	Balance end of year	\$

Class A or B Utility

**F-14 NONUTILITY PROPERTY (Account 121)**

1. Give a brief description and state the location of non-utility property included in account 121
2. Designate any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars concerning sales, purchases, or transfers of nonutility property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property  
These items are separate and distinct from those allowed to be grouped under instruction No. 5
5. Minor items may be grouped.

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Purchases, Sales, Transfers etc. (c)	Balance End of Year (d)
1				
2		\$ -	\$ -	\$ -
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	TOTAL	\$ -	\$ -	\$ -

**F-15 ACCUMULATED DEPRECIATION AND AMORTIZATION OF  
NONUTILITY PROPERTY (Account 122)**

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Account (a)	Increase or (Decrease) (e)
1	Balance beginning of year	\$ -
2	Accrual for year, charged to account 426, Miscellaneous nonutility Expenses	
3	Net charges for plant retired:	
4	Book cost of plant retired	\$ -
5	Cost of removal	
6	Salvage (credit)	
7	Total Net Charges	\$ -
8	Other (debit) or credit items (describe)	
9	Adjustments	\$ -
10	Balance, end of year	\$ -

## Class A or B Utility

**F-16 INVESTMENTS ( Accounts 123, 124, 125, 135)**

1. Report below investments in Account 123, Investments in Associated Companies; 124, Utility Investments; 125, Other Investments; Temporary Cash Investments.
2. Provide a subheading for each account and list there under the information called for, observing the instructions below.
3. Investment in Securities-List and describe each security owned, giving name of issuer. For bonds give also principal amount, date of issue, maturity and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, Also may be grouped by classes.
4. Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is renewal. Designate due from officers, directors, stockholders or employees.
5. For any securities, notes or accounts that were pledged designate such securities, notes and in a footnote state the name of pledge and purpose of the pledge.
6. If Commission approval was required for any advance made or security acquired, designated such fact and in a footnote give date of authorization and case number.
7. Interest and dividend revenues and investments should be reported in column (g), including such revenues from securities disposed of during the year.
8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment in column (g).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost* Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
1	Investment in Associated Companies (Account 123)			\$		\$	\$	\$
2								
3								
4	<b>NONE</b>							
5								
6								
7								
8								
9								
10								
11	<b>TOTALS</b>			\$		\$0	\$	\$

## Class A or B Utility

**F-16 INVESTMENTS ( Accounts 123, 124, 125, 135) - Continued**

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost* Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
11	Investment in Associated Utility Investment - Account 124			\$		\$	\$	\$
12								
13								
14	<b>NONE</b>							
15								
16								
17								
18								
19	<b>TOTALS</b>			\$		\$ -	\$	\$
20	Other Investments - Account 125	7/5/2012	7/5/2022	\$		\$ 2,685	\$	\$
21								
22								
23	<b>NONE</b>							
24								
25								
26								
27	<b>TOTALS</b>			\$		\$ 2,685	\$	\$
28	Temporary Cash Investments - Account 135			\$		\$	\$	\$
29								
30								
31	<b>NONE</b>							
32								
33								
34								
35	<b>TOTALS</b>			\$ -		\$ -	\$	\$

## Class A or B Utility

**F-17 Special Funds (Accounts 126, 127, 128)**  
(Sinking Funds, Depreciation Fund, Other Special Funds)

1. Report below the balance at end of year of each special fund maintained during the year. Identify each fund and to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.
2. Explain for each fund any deductions other than withdrawals for the purpose for which the fund was created.
3. If the trustee of any fund is an associated company, give name of such associated company.
4. If assets other than cash comprise any fund, furnish a list of the securities or other assets, giving interest or dividend rate of each, cost of respondent, number of shares or principal amount, and book cost at end of year.

Line No.	Name of Fund and Trustee if any (a)	Year end Balance (b)
1	Sinking Fund (Account 126)	
2		
3		
4	<b>NONE</b>	
5		
6	TOTAL	\$ -
7	Depreciation Funds (Account 127)	
8		
9		
10	<b>NONE</b>	
11		
12	TOTAL	\$ -
13	Other Special Funds (account 128)	
14		
15		
16	<b>NONE</b>	
17		
18	TOTAL	\$ -

**F-18 Special Deposits (Accounts 132, 133)**  
(Special Deposits, Other Special Deposits)

1. Report below the amount of special deposits by classes at end of year.
2. If any deposit consists of assets other than cash, give a brief description of such asset.
3. If any deposit is held by an associated company, give name of company.
4. Specify purpose of each other special deposit.

Line No.	Description and Purpose of Deposit (a)	Year End Balance (b)
1	Special Deposits (Account 132)	\$ -
2		
3	<b>NONE</b>	
4		
5	TOTAL	\$ -
6	Other Special Deposits (Account 133)	\$ 7,709
7		
8	<b>NONE</b>	
9		
10	TOTAL	\$ 7,709

Class A or B Utility  
**F-19 NOTES AND ACCOUNTS RECEIVABLE**  
**(Accounts 141, 142, 143, 144)**

Show separately by footnotes the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable(Account 141) and Other Accounts Receivable(Account 143)

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or Decrease (d)
1	Notes Receivable(Account 144)	\$ -	\$ -	\$ -
2	Customer Accounts Receivable(Account 142)	\$ 359,834	\$ 362,855	\$ (3,021)
3	General Customers			\$ -
4	Other Water Companies			\$ -
5	Public Authorities			\$ -
6	Merchandising, Jobbing and Contract Work	\$ -	\$ -	\$ -
7	Other			\$ -
8	Total	\$ 359,834	\$ 362,855	\$ (3,021)
9	Other Accounts Receivable(Account 142)	\$ -	\$ -	\$ -
10	Total Notes and Accounts Receivable	\$ 359,834	\$ 362,855	\$ (3,021)
11	Less: Accumulated Provisions for Uncollectible Accounts(Account 144)	\$ 40,629	\$ 40,897	\$ (268)
12	Notes and Accounts Receivable - Net	\$ 319,205	\$ 321,958	\$ (2,753)

**F-20 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR.(Account 143)**

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		\$ (40,897)
2	Provision for uncollectible for current year(Account 403)		
3	Accounts written off	\$ 27,272	
4	Collections of accounts written off		
5	Adjustments(explain)		
6	Deterioration in account aging	\$ (27,004)	
7			
8	Net total		\$ 268
9	Balance end of year		\$ (40,629)

Summarize the collection and write-off practices applied to overdue customer accounts.

Collections - Bills are issued and due upon receipt. Penalties are applied to unpaid accounts 30 days from bill date.

Notice includes a date for termination(45 days from bill date). Properties are tagged after the 45th day, notifying the occupant of the pending disconnection of service for non-payment. The company allows the customer 48 hours to respond to the tag left at the property. If the company does not receive customer contact and/or pending payment, service will be terminated. Water service will not be turned on without a payment or scheduled payment agreed upon by the company.

Write-offs - Accounts are sent a final bill: 20 days a reminder final bill is sent. 45 days a letter from the office is issued indicating the unpaid balance. 75 days a final letter is issued. The letter informs the customer that the account will be turned over to our collection agency if payment is not received in our office. If payment is not made by the customer, the company will write-off the unpaid balance and submit the information to an outside collection agency.

## Class A or B Utility

**F-21 RECEIVABLES FROM ASSOCIATED COMPANIES (ACCOUNT 145, 146)**

1. Report particular notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Received from Associated Companies, and 146 Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date maturity and interest rate.
4. If any note was received in satisfaction of an open account, state period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits During the Year (c)	Credits During the Year (d)	Balance End of Year (e)	Interest for Year (f)
1	Accounts Receivable from Associated Companies (Account 145)	\$ -	\$ -	\$ -	\$ -	\$ -
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -
13	Notes Receivable from Associated Companies (Account 146)	\$ -				
14		\$ 100,000	\$ 1,400,000	\$ 800,000	\$ 700,000	\$ 20,838
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	<b>TOTALS</b>	\$ 100,000	\$ 1,400,000	\$ 800,000	\$ 700,000	\$ 20,838

## Class A or B Utility

**F-22 MATERIALS AND SUPPLIES (Accounts 151 - 153)**

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or Decrease (d)
1	Plant Material and Supplies ( Account 151)	\$ -	\$ -	\$ -
2	Fuel Oil			\$ -
3				\$ -
4	General Supplies - Utility Operations	\$ 153,037	\$ 126,161	\$ 26,876
5	Totals (Account 151)	\$ 153,037	\$ 126,161	\$ 26,876
6	Merchandise (Account 152)			\$ -
7	Merchandise for Resale			\$ -
8	General Supplies - Merchandise Operations			\$ -
9	Totals (Account 152)	\$ -	\$ -	\$ -
10	Other Materials and Supplies (Account 153)	\$ 6,408	\$ 7,190	\$ (782)
11	Total Materials and Supplies	\$ 159,445	\$ 133,351	\$ 26,094

**F-23 PREPAYMENTS - OTHER (Account 162)**

Line No.	Type of Prepayment (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or Decrease (d)
1	Prepaid Insurance	\$ -	\$ -	\$ -
2	Prepaid Bond Trustee Fee	\$ 2,844	\$ 1,437	\$ 1,407
3	Prepaid Maint Contracts	\$ -	\$ -	\$ -
4	Miscellaneous Prepayments	\$ 17,519	\$ 18,502	\$ (983)
5	Prepaid DPUC Assessment	\$ 9,573	\$ 10,057	\$ (484)
6				
7	Total prepayments	\$ 29,936	\$ 29,996	\$ (60)

## Class A or B Utility

**F-24 OTHER CURRENT AND ACCRUED ASSETS (ACCOUNT 171 - 174)**

LINE No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	<b>Accr, Interst and Dividends Receivable (Account 171)</b>			
2				
3	<b>NONE</b>			
4				
5				
6				
7				
8	<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9	<b>Rents Receivable (Account 172)</b>			
10				
11	<b>NONE</b>			
12				
13				
14				
15				
16	<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
17	<b>Accrued Utility Revenues (Account 173)</b>	<b>\$ 564,548</b>	<b>\$ 445,063</b>	<b>\$ 119,485</b>
18				
19				
20				
21				
22				
23				
24	<b>TOTALS</b>	<b>\$ 564,548</b>	<b>\$ 445,063</b>	<b>\$ 119,485</b>
25	<b>Misc. Current and Accrued Assets (Account 174)</b>			
26				
27	Misc. Accounts Receivable	\$ 19,868	\$ 1,932	\$ 17,936
28	Amounts due From VEBA	\$ 43,777	\$ 32,084	\$ 11,693
29				
30				
31				
32				
33	<b>TOTALS</b>	<b>\$ 63,645</b>	<b>\$ 34,016</b>	<b>\$ 29,629</b>



Class A or B Utility

**F-25 UNAMORTIZED DEBT DISCOUNT, PREMIUM AND EXPENSE(Account 181, 251)**

1. Report under applicable subheading the particulars of Unamortized Debt Discount and Expense and Unamortized Premium on Debt.
2. Show premium amounts by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long term debt original issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long term debt originally issued.
5. Furnish particulars regarding the treatment of Unamortized debt expense, premium or discount associated with issues redeemed during the year, also date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify indisposed amount applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense. or credited to Account 429, Amortization of Premium on Debt.

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	To (e)				
1	<b>Unamortized Debt Discount and Expense(Account 181)</b>								
2	GM Bond 7.71% Series	\$ 3,000,000	\$ 55,296	11/93	5/2023	\$ 21,044		\$ 1,843	\$ 19,201
3	GM Bond 6.21% Series	\$ 5,900,000	\$ 200,891	8/26/05	8/2035	\$ 152,698	\$ -	\$ 6,697	\$ 146,001
4	GM Bond 4.45% Series	\$ 5,000,000	\$ 97,507	7/5/12	7/5/22	\$ 97,507		\$ 4,810	\$ 92,697
5									
6									
7									
8									
9	<b>TOTALS</b>	\$ 13,900,000	\$ 353,694			\$271,249	\$ -	\$13,350	\$ 257,899
10	<b>Unamortized Premium on Debt (Account 251)</b>	\$ -	\$ -	\$0	\$0	\$ -	\$ -	\$ -	\$ -
11									
12									
13									
14									
15									
16									
17									
18	<b>TOTALS</b>	\$ -	\$ -	\$0	\$0	\$ -	\$ -	\$ -	\$ -

\*

Class A or B Utility

**F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)**

1. Report below particulars concerning the accounting for extraordinary property losses.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Commission authority of use of Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21		<b>TOTALS</b>				
		\$ -	\$ -		\$ -	\$ -

Class A or B Utility

**F-27 PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)**

1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
2. Minor items may be grouped by classes. Show the number of items in each group.

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (d)
				Account Charged (d)	Amount (d)	
1	White's Lane well exploration	\$ -	\$ 10,457			\$ 10,457
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 10,457</b>		<b>\$ -</b>	<b>\$ 10,457</b>

Class A or B Utility

**F-28 MISCELLANEOUS DEFERRED DEBITS(ACCOUNT 186)**

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization and date of Commission authorization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	Def Program Maint	\$ 176,625	\$ -	672201	\$ 46,908	\$ 129,717
2	Deferred Rate case cost	\$ 3,333	\$ 141,859	928000	\$ 3,333	\$ 141,859
3	Reg Asset - plant flow thru	\$ 505,712	\$ 114,374	83016,410004,3	\$ 133,221	\$ 487,337
4	Security Costs	\$ 24,581		603206	\$ 5,363	\$ 19,218
5	Water Restriction Costs	\$ 9,915		928000	\$ 2,163	\$ 7,752
6	Fas158 Net(gain)/loss	\$ 1,920,018	\$ 314,770	232004,1	\$ -	\$ 2,234,788
7	Fas158 Prior service cost	\$ 11,130	\$ -	186043	\$ 1,780	\$ 9,350
8	Fas158 Transition Obligation	\$ 39,511	\$ -	232004	\$ 30,758	\$ 8,753
9	Deferred Rate case cost	\$ 28,972	\$ -	928000	\$ 7,726	\$ 21,246
10	Jenness		\$ 12,775	186074		\$ 12,775
11	Deferred Acquisition costs		\$ 7,104	186041		\$ 7,104
						\$ -
21	TOTALS	\$ 2,719,798	\$ 590,882	\$ -	\$ 231,252	\$ 3,079,899

Class A or B Utility

**F-29 RESEARCH AND DEVELOPMENT ACTIVITIES (Account 187)**

1. Describe and show below costs incurred and accounts charged during the year for technological research and development projects initiated, continued or concluded during the year. Report also support to others during the year for jointly-sponsored projects. (Recipient must be identified regardless of affiliation.) For any research and development work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others.
2. In column (a) indicate the class of plant or operating function for which the project was undertaken, if payment were made in support of research by other performed outside the company, state name of person or organization to whom such payments were made.
3. Show in column (c) all costs incurred for R & D performed internally and in column (d) all costs incurred for R & D performed externally during the current year. In Column (e) show the capital or expense account number charged during the year. In column (f) show the amounts related to the accounts charged in column (e). In column (g) show the undistributed costs carried in Account 187, Research and Development Expenditures.
4. If costs have not been segregated for research and development activities or projects, estimates may be submitted for columns (c), (d) and (f) with amounts identified by "Est".
5. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Cost Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	CURRENT YEAR CHARGES		Undistributed Costs (g)
					Account (e)	Amount (f)	
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17		<b>TOTALS</b>	\$ -	\$ -		\$ -	\$ -

**F-30 ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's account for deferred income taxes.
2. In the space provided furnish significant explanations including the following:
  - (a) Describe the amounts for which deferred tax accounting in the classification is being followed by the respondent and the basis therefor.
  - (b) Itemized and identify each debit and credit underlying the entries in columns (c),(d),(e),(f),(h), and (j).

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Debited Account Account 410.2 (e)	Account 411.2 (f)	Debits to Account 190		Credits to Account 190			
		Contra Acct No. (g)	Amount (h)	Contra Acct No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
\$	\$		\$		\$	\$0	

Class A or B Utility

**F-31 CAPITAL STOCK AND PREMIUM ON CAPITAL STOCK (Accounts 201, 204, and 207)**

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the commission which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State if any capital stock which has been nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other fund which is pledged, stating name of pledge and purpose of pledge.
7. For columns (g) and (h) indicate by footnote if stock held by respondent is Reacquired Stock (Account 216) or is in sinking and other funds.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	OUTSTANDING PER BALANCE SHEET				HELD BY PRESIDENT		DIVIDEND DURING YEAR	
			Number of Shares (c)	Par or stated Value per Share (d)	Amount (e)	Account 207 Premium (f)	Shares (g)	Cost (h)	Declared (i)	Paid (j)
1	Common Stock (Account 201)	100,000	87,483	\$ 25	\$ 2,187,075	\$ 3,557,940	N/A	N/A	\$ -	\$ -
2										
3										
4										
5										
6										
7										
8										
9										
10	<b>TOTALS</b>	<b>100,000</b>	<b>87,483</b>		<b>\$ 2,187,075</b>	<b>\$ 3,557,940</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
11	Preferred Stock (Account 204)									
12	<u>Cumulative Preferred Stock</u>									
13	6% Series (1)		23		\$ 2,300	\$ -	N/A	N/A	\$ -	\$ -
14										
15										
16										
17										
18										
19										
20	<b>TOTALS</b>	<b>0</b>	<b>23</b>		<b>\$ 2,300</b>	<b>\$ -</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Class A or B Utility

**F-32 CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR  
CONVERSION AND INSTALLMENTS RECEIVED ON CAPITAL STOCK  
(Accounts 202 and 205, 203 and 206, 208)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Common Stock Subscribed Account 202, and Preferred Stock Subscribed, Account 205, show the subscribed and the balance due on each class at end of year.
3. Describe the agreement and transactions under a conversion liability existed under Account 203, common stock liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at end of year.

Line No.	Name of account and description of Item (a)	Number of Shares	Amount (b)
1	Capital Stock Subscribed (Accounts 202 and 205)		
2			
3			
4	<b>NONE</b>		
5			
6			
7			
8			
9			
10			
11	TOTAL		\$0
12	Capital Stock Liability for Conversion (Accounts 203 and 206)		
13			
14			
15	<b>NONE</b>		
16			
17			
18			
19			
20			
21			
22	TOTAL		\$0
23	Installments Received on Capital Stock (Account 208)		
24			
25			
26	<b>NONE</b>		
27			
28			
29			
30			
31			
32			
33			
34	TOTAL		\$0



## Class A or B Utility

**F-33 OTHER PAID-IN CAPITAL (Account 209-211)**

1. Report below balance at end of year and the information specified in the instructions below for the respective other paid-in capital accounts. Provide a total for the account for reconciliation with the balance sheet. Explain the change in any account during the year and give the accounting entries effecting such change.
2. Reduction in Par or Stated Value of Capital Stock (Account 209) -state amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
3. Gain or Resale or Cancellation of Required Capital Stock (account 210) -Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related
4. Other Paid-In Capital (Account 211) - Classify amounts in this account at end of year according to captions which together with brief explanations, disclose the general nature of transaction which give rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Reduction in Par or Stated Value of Capital Stock (Account 209)	
2		
3		
4	<b>NONE</b>	
5		
6		
7		
8		
9	<b>TOTAL</b>	\$ -
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	
11		
12		
13	<b>NONE</b>	
14		
15		
16		
17		
18		
19	<b>TOTAL</b>	\$ -
20	Other Paid-In Capital (Account 211)	\$ 480,250
21		
22		
23		
24		
25		
26		
27		
28		
29	<b>TOTAL</b>	\$ 480,250

Class A or B Utility

**F-34 DISCOUNT ON CAPITAL STOCK and CAPITAL STOCK EXPENSES**  
**(Accounts 212 and 213)**

1. Report under applicable subheading the balance at end of year of discount on capital stock and capital stock expenses for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of discount on capital stock or capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Year End Balance (b)
1	Discount on Capital Stock (Account 212)	
2		
3		
4	<b>NONE</b>	
5		
6		
7		
8		
11		
12		
13		
14	TOTAL	\$ -
15	Capital Stock Expense (Account 213)	
16		
17		
18	<b>NONE</b>	
19		
20		
21		
22		
23		
24		
25		
26		
27		
28	TOTAL	\$ -

## Class A or B Utility

**F-35 LONG TERM DEBT (Accounts 221, 222, 223, 224)**

1. Report by balance sheet accounts particulars concerning long-term debt included in Accounts 221, Bonds; 222 Reacquired Bonds; 223, Advances from Associated Companies; and 224, Other Long-term Debt.
2. For bonds assumed by the respondent, Column (a) should include name of the issuing company as well as the description of the bonds.
3. Advances from Associated Companies should be reported separately for advances on notes and advances on open accounts. Demand notes shall be designed as such. Names of associated companies from which advances were received shall be shown in col. (a).
4. In an insert schedule give explanatory particulars for accounts 223 and 224 of net changes during the year. With respect to long-term advances show for each company (a) principal advances during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorized case numbers and dates.
5. If the respondent has pledged any of its long-term debt securities, give particulars in a footnote, including name of pledge and purpose of pledge.
6. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
7. If interest expense was incurred during the year on any obligation retired or reacquired before end of year, include such interest expense in column (f). Explain any difference between the total of column (f) and the total of Account 427, Interest on Long-term Debt, and Account 430, Interest on Debt to Associated Companies.
8. Give particulars concerning any long-term debt authorized by the commission but yet issued.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price per \$100 End of Year (i)
					Rate (e)	Amount (f)	Reacquired Bonds (Acct 222) (g)	Sinking and Other Funds (h)	
1	Bonds (Account 221)								
2	GM								
3	7.71% Series	11/1993	06/2023	\$ 3,000,000	7.71%	\$ 231,300	\$ -	\$ -	\$ -
5	6.21% Series	8/26/2005	8/01/2035	\$ 5,900,000	6.21%	\$ 366,390			
6	Shareholder loan	3/12/2010	1/15/2015	\$ -	4.62%	\$ 94,453			
7	4.45% Series	7/5/2012	7/5/2022	\$ 5,000,000	4.45%	\$ 111,250			
8	TOTALS			\$ 13,900,000		\$803,393	\$ -	\$ -	
9	Advances from Associated Companies (Account 223)								
10	NONE								
12	TOTALS			\$ -		\$ -	\$ -	\$ -	
13	Other Long Term Debt (Account 224)								
14	NONE								
16	TOTALS			\$ -		\$ -	\$ -	\$ -	

Class A or B Utility

**F-36 NOTES PAYABLE (Account 233)**

1. Report the particulars indicated concerning notes payable at end year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines of credit.
4. Any demand notes should be designated as such in (c).
5. Minor amounts may be grouped by classes, showing the number of such amounts.
6. Report in total, all other interest accrued and paid on notes discharged during the year.

Line No.	Payee and Interest Rate (a)	Date of Note (b)	Date of Maturity (c)	Outstanding at End of Year (d) *	INTEREST FOR YEAR	
					Accrued (e)	Paid (f)
1	Aquarion		N/A	\$ -	\$ 220	\$ -
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20			<b>TOTALS</b>	<b>\$ -</b>	<b>\$220</b>	<b>\$ -</b>

Class A or B Utility  
done

**F-37 PAYABLES TO ASSOCIATED COMPANIES (Accounts 223, 234)**

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 223, Notes Payable to Associated Companies and 234, Accounts Payable to Associated Companies.
3. List each note separately and state the purpose for which issued. Show also in Column (a) date of note, maturity and interest rate.
4. Include in Column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	<b>Accounts Payable to Associated Companies (Account 233)</b>	\$ 9,125	\$ -	\$ 951	\$ 8,174	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	<b>TOTALS</b>	<b>\$ 9,125</b>	<b>\$ -</b>	<b>\$ 951</b>	<b>\$ 8,174</b>	<b>\$ -</b>
12	<b>Notes Payable to Associated Companies (Account 234)</b>				\$ -	
13						
14	<b>NONE</b>					
15						
16						
17						
18						
19						
20						
21						
22	<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Class A or B Utility

**F-38 ACCRUED AND PREPAID TAXES(ACCOUNTS 236,163)**

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year.
2. Taxes paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in column (c) and (d). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (i) accruals credited to taxes accrued, (ii) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (iii) taxes paid and charged direct to operations of accounts other than accrued and prepaid tax accounts.
4. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each can readily be ascertained.
5. If any tax covers more than one year, the required information of all columns should be shown separately for each year.
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Type of Tax (a)	Balance Beginning of Year		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance End of Year	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1	FEDERAL-							
2	FEDERAL INCOME TAX	\$ -					\$ -	
3	PAYROLL TAXES (FICA/FUTA)	\$ -		\$ 71,524	\$ 71,524	\$ -	\$ -	
4	CAPITALIZE PAYROLL TAXES			\$ (7,839)	\$ -			
5		\$ -	\$ -	\$ 63,685	\$ 71,524	\$ -	\$ -	\$ -
6								
7								
8	STATE-							
9	STATE INCOME TAX	\$ -		\$ -	\$ -	\$ -	\$ -	
10	STATE UNEMPLOYMENT TAX	\$ -		\$ -	\$ -	\$ -	\$ -	
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12								
13	LOCAL-							
14	PROPERTY	\$ -	\$ 121,626	\$ 646,132	\$ 588,282	\$ 37,929	\$ -	\$ 101,704
15		\$ -	\$ 121,626	\$ 646,132	\$ 588,282	\$ 37,929	\$ -	\$ 101,704
16								
17								
18								
19								
20								
21	TOTALS	\$ -	\$ 121,626	\$ 709,817	\$ 659,806	\$ 37,929	\$ -	\$ 101,704

## Class A or B Utility

**F-39 OTHER CURRENT AND ACCRUED LIABILITIES (Accounts 239-241)**

1. Give a description and the amount of the principal items carried at the end of the year in each of the accounts listed below.
2. Minor items may be grouped by classes, showing the number of items in each group.

Line No.	Item (a)	Amount (b)
1	<b>Matured Long-Term Debt (Account 239)</b>	
2		
3		
4	<b>NONE</b>	
5		
6		
7		
8		
9		
10		
11	<b>TOTAL</b>	<b>\$ -</b>
12	<b>Matured Interest (Account 240)</b>	
13		
14		
15	<b>NONE</b>	
16		
17		
18		
19		
20		
21		
22	<b>TOTAL</b>	<b>\$ -</b>
23	<b><u>Misc. Current and Accrued Liabilities (Account 241)</u></b>	
24	Accrued Pension	\$ 1,602,446
25	Accrued Insurance	\$ -
26	Accrued Account Payable	\$ 23,381
27	Accrued Bonus	\$ 10,715
28	Accrued Trustee Fees	\$ 413
29	Accrued Audit fee	\$ 37,700
30	Accrued bill postage	\$ 3,230
31	Accrue rent expense	\$ 1,617
32	Accrued purchase power	\$ 14,370
33	Accrued payroll taxes	\$ 1,456
34	Accrued union dues	\$ 1,806
35	Other misc liabilities	\$ 126
36	<b>TOTAL</b>	<b>\$ 1,697,260</b>

Class A or B Utility

**F-40 CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)**

1. Report below balances at end of year and the particulars for customer advances for construction.
2. Minor items may be grouped

Line No.	Description (a)	Balance end of Year (b)
1		
2	Balance at beginning of Year	\$ 5,600
3	Deposits	\$ 7,000
4	Refunds	
5	Expired balances transferred to contributions	
6		
7		
8		
9		
10	TOTAL	\$12,600

**F-41 MISCELLANEOUS DEFERRED CREDITS (Account 253)**

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credit being amortized show the period of amortization.
3. Minor items may be grouped by classes showing the number of items in each class.

Line No.	Description of Other Deferred Credits (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Contra Account (d)	Amount (e)	
1	Fire charges billed in advance	\$ -	\$ -	462001,463001	\$ -	\$ -
2						
3						
4						
5						
6						
7						
8						
9						
10	TOTALS	\$ (0)	\$ -	0	\$ -	\$ (0)



Class A or B Utility

**F-42 ACCUMULATED DEFERRED INVESTMENT TAX CREDIT (Account 255)**

1. Report as specified below information applicable to the balance in Account 255, and the transactions therein. Where appropriate, segregate the balances and transactions by utility and non utility operations. Explain by footnote any correcting adjustments to the account balance, shown in column (g). Include in column (i) the weighted-average.
2. State below the option selected for the investment tax credit, (1) reduction of rate base, or (2) reduction of cost of service for rate purposes in accordance with section 46(f) of the Internal Revenue Code.

Line No.	Account Subdivisions (a)	Balance Beginning Of Year (b)	Deferred for Year		Allocations to Current Years Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Water Utility								
2									
3	Unamortized ITC	206,190			412		(6,072)	200,118	
4									
5									
6									
7									
8									
9									
10									
11	Total Water Utility	206,190		\$0		\$0	(6,072)	\$200,118	
12	Other (list separately.)								
13									
14									
15									
16	NONE								
17									
18									
19									
20									
21									
22	Total Other	0		\$0		\$0	\$0	\$0	
23	Total	206,190		\$0		\$0	(6,072)	\$200,118	

Class A or B Utility

**F-44 OPERATING RESERVES (Accounts 261, 262, 263, 265)**

1. Report below an analysis of the changes during the year for each of the reserves listed below.
2. Show title of reserve, account number, description of the general nature of the entry and the contra account debited or credited. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected
3. For Accounts 261, Property Insurance Reserve and 262, Injury and Damages Reserve, explain the nature of the risks covered by the reserve.
4. For Account 265, Miscellaneous Operating Reserves report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance at End of Year (g)
			Contra Account (c)	Amount (d)	Contra Account (e)	Amount (f)	
1	Property Insurance Reserve (Account 261)						
2							
3							
4	<b>NONE</b>						
5							
6							
7	<b>TOTALS</b>						
8	Injuries and Damages Reserve (Account 262)						
9							
10							
11	<b>NONE</b>						
12							
13							
14	<b>TOTALS</b>						
15	Pensions and Benefits Reserve (Account 263)						
16							
17							
18							
19							
20							
21	<b>TOTALS</b>						
22	Miscellaneous Operating Reserves (Account 265)						
23							
24							
25	<b>NONE</b>						
26							
27							
28	<b>TOTALS</b>						\$ -

## Class A or B Utility

**F-45 ACCUMULATED DEFERRED INCOME TAXES (Accounts 281, 282, 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. In the space provided furnish significant explanations, including the following:
  - (a) Accelerated Amortization- State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax deferrals.
  - (b) Liberalized Depreciation- State the general method or methods of liberalized depreciation being used (sum-of-years digits, declining balance, etc.), estimated lives i.e. useful life, guideline life, guideline class life, etc., and classes of plant to which each method is being applied and date method was adopted. Furnish a table showing for each year, 1954 to date of this report the annual amount of tax deferrals, and with respect to each year;s tax deferral, the total debits thereto which have

Line No.	Account Subdivision (a)	Balance Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Water:			
3	Pollution Control			
4	Defense Facilities	\$ -		\$ -
5	Total Water		\$ -	
6	Other (Specify)		\$ -	
7	TOTALS	\$ -	\$ -	\$ -
8	Liberalized Depreciation (Account 282)			
9	Water	\$ 2,662,901	\$ 23,000	\$ (238,822)
10	Other (Specify)			
11	TOTALS	\$ 2,662,901	\$ 23,000	\$ (238,822)
12	Other (Account 283)			
13	Water			
14	Other			
15	TOTALS	\$ -	\$ -	\$ -
16	Total (Accounts 281, 282, 283)			
17	Water	\$ 2,662,901	\$ 23,000	\$ (238,822)
18	Other (Specify)	\$ -	\$ -	\$ -
19	TOTALS	\$ 2,662,901	\$ 23,000	\$ (238,822)

Class A or B Utility

**F-45 ACCUMULATED DEFERRED INCOME TAXES**  
**(Accounts 281, 282, 283) - Continued**

been accounted for as credits to Accounts 411.1. Provisions for Deferred Income Taxes-Cr. Utility Operations Income and 411.2 Provisions for Deferred Income Taxes-Cr., Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalized tax rate, etc.) Give references to the order action of the Commission authorizing or directing such accounting.

(c) Other - Describe the amounts for which deferred tax accounting in the classification in being followed by the respondent and the basis therefor, and give reference to the order action of the Commission authorizing or directing such accounting.

(d) Other (Specify) - Include deferred taxes relating to Other Income and Deductions at lines 6,10, 14 and 18 as appropriate.

CHANGES DURING YEAR		Adjustments				Balance End of Year	Line No.
Amounts Debited to Account 410.2 (c)	Amounts Credited to Account 411.2 (d)	Debits		Credits			
		Credit Account No. (c)	Amount	Debit Account No.	Amount		
		282		282		\$0	1
						\$0	2
						\$0	3
0	0		0		0	\$0	4
						\$0	5
						\$0	6
0	0		0		0	\$0	7
						\$0	8
			-23,000		238,822	\$2,878,723	9
0	0		-23,000		238,822	2,878,723	10
						\$0	11
						\$0	12
						\$0	13
0	0		0		0	\$0	14
						\$0	15
0	0		0		0	\$0	16
0	0		0		0	\$0	17
0	0		-23,000		238,822	2,878,723	18
							19

## Class A or B Utility

**F-46 CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)**

1. Report below an analysis of changes during the year for the respondent's contribution in aid of construction.
2. Detail contributions received during year from main extension charges and customer connection charges; developers or contractors agreement in supplementary schedules F-46.2 and F46.3
3. Detail Charges in a footnote.

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 2,708,506
2	Credits during year:	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	\$ -
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	\$ -
5	Total Credits	\$ -
6	Changes during year:	
7	Balance end of year (Account 271)	\$ 2,708,506

**F-46.1 ACCUMULATED AMORTIZATION OF C.I.A.C. (Account 272)**

1. Report below the information called for concerning accumulated provision for amortization of contribution in aid of construction at end of year and changes during the year.
2. Explain any important adjustment during the year.

Line No.	Item (a)	American Amount (e)
1	Balance beginning of year	\$ 425,119
2	Amortization provision for year, credit to:	
3	(405) Amortization of Contribution in Aid of Construction	\$32,502
4	Credit for plant retirement	\$ 457,621
5	Other (debit) or credit items	
6		
7		
8	Balance end of year	\$ 457,621

Class A or B Utility

**F-46.2 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION****FROM MAIN EXTENSION CHARGES AND CUSTOMER CONNECTIONS  
CHARGES RECEIVED DURING THE YEAR**

Report as specified below information applicable to credits added to Contributions in Aid of Construction received from main extension charges and customer connection charges.

2. Total Credits amount reported on line 14 should agree with Schedule F-46, line3.

Line No.	Item (a)	Number of Connections (b)	Charges per Connection (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Total credits from main extension charges and customer connection charges			\$ -

Class A or B Utility

**F-46.3 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED****FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH  
CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

1. Report as specified below information applicable to credits added to Contributions in Aid of Construction received from developer or contractor agreements.
2. Indicate in column (B) form of contribution received.
2. Total Credits amount reported on line 14 should agree with Schedule F-46, line4.

Line No.	Description (a)	Cash or Property (b)	Amount (c)
1	State of New Hampshire- Local source water protection grant		\$ -
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	Total credits from main extension charges and customer connection charges		\$0

## Class A or B Utility

**F-46.4 AMORTIZATION OF CONTRIBUTION IN AID OF  
CONSTRUCTION (Account 405)**

1. Report below the particulars concerning the amortization of contribution in aid of construction received from developer, contractor agreements and from main extension and customer charges.
2. Indicate basis upon which the total credit for the year was derived, straight line rate and the computed amount for each of property.
3. Total annual amortization credit for contribution in aid of construction should agree with schedule F-46.1 line 3 Amortization provision for year, charged to Account 405, Amortization of Contribution in Aid of Construction>

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1				
2	Expired main extension agreements, unrefunded	2,708,506	1.20%	\$32,502
3	developer deposits **			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	TOTALS			\$32,502



Class A or B Utility

**F-47 OPERATING REVENUES (Accounts 400)**

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
2. If increases or decreases are not derived from previously reported figures explain any inconsistencies.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.
4. Total Water Operating Revenue, line 14 should agree with schedule F-2, Income Statement, line 1.

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVERAGE NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Amount for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1 460	Unmetered Sales to General Customers	\$ 4,807	3,002	0	0	0	0
2 461	Metered Sales to General Customers	5,143,379	337,000	627,700	9,396	8,839	54
3 462	Fire Protection Revenue	1,057,338	53,257	0	0	323	8
4 466	Sales for Resale	-	-	0	0	0	0
5 467	Interdepartmental Sales	-	-	0	0	0	0
6	Total Sales of Water	\$ 6,205,524	\$ 393,259	627,700	9,396	9,162	62
7	<b>OTHER OPERATING REVENUES</b>						
8 470	Forfeited Discounts	-	-				
9 471	Miscellaneous Service Revenues	90,010	(1,155)				
10 472	Rents from Water Property	85,475	19,275				
11 473	Interdepartmental Rents	-	-				
12 474	Other Water Revenues	-	-				
13	Total Other Operating Revenues	\$ 175,485	\$ 18,120				
14 400	Total Water Operating Revenues	\$ 6,381,009	\$ 411,379				

**BILLING ROUTINE**

Report the following information in days for Accounts 460 and 461:

1. The period for which bills are rendered. quarterly and monthly
2. The period between the date meters are read and the date customers are billed. not more than 6 days
3. The period between the billing date and the date on which discounts are forfeited. the penalties are applied 30 days from billing date

(See schedule A-13 Important Changes During the Year, for important new territory added and important rate increases or decreases)

**F-48 OPERATION AND MAINTENANCE EXPENSE (Accounts 401)**

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If two or more water systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in cols. (d) (e) (f)
3. If the increases are not derived previously reported figures please explain in footnotes.

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
1	<b>1. SOURCE OF SUPPLY</b>					
2	<b>Operations</b>					
3	601 Operation Labor and Expenses	\$ 8,835	\$ (13,224)			
4	603 Miscellaneous Expense	\$ 16,227	\$ (60,531)			
5	604 Rents	\$ 20,613	\$ (1)			
6	Total Operation	\$ 45,675	\$ (73,756)	\$ -	\$ -	\$ -
7	<b>Maintenance</b>					
9	611 Maintenance of Structures and Improvement	\$ 290	\$ (61)			
10	614 Maintenance of Wells and Springs	\$ 972	\$ (6,768)			
11	Total Maintenance	\$ 1,262	\$ (6,829)	\$ -	\$ -	\$ -
12	Total Source of Supply	\$ 46,937	\$ (80,585)	\$ -	\$ -	\$ -
13	<b>2. PUMPING EXPENSES</b>					
14	<b>Operations</b>					
15	620 Operation Supervision and Engineering	\$ -	\$ (1,020)			
16	623 Fuel or Power Purchased for Pumping	\$ 244,910	\$ 16,896			
17	624 Pumping Labor and Expenses	\$ 97,009	\$ 10,121			
18	626 Miscellaneous Expenses	\$ 10,510	\$ (1,571)			
19	Total Operations	\$ 352,429	\$ 24,426	\$ -	\$ -	\$ -

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If two or more water systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in cols. (d) (e) (f)
3. If the increases are not derived previously reported figures please explain in footnotes.

Class A or B Utility

**F-48 OPERATION AND MAINTENANCE EXPENSE(Accounts 401) - Continued**

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
20	<b>2.PUMPING EXPENSES(Cont'd)</b>					
21	<b>Maintenance</b>					
22	631 Maintenance of Structures and Improvement	\$ 24,355	\$ 7,377			
23	632 Maintenance of Power Production Equipment	\$ 4,899	\$ (2,946)			
24	633 Maintenance of Pumping Equipment	\$ 9,465	\$ (1,439)			
25	Total Maintenance	\$ 38,719	\$ 2,992	\$ -	\$ -	\$ -
26	Total Pumping Expenses	\$ 391,148	\$ 27,418	\$ -	\$ -	\$ -
27	<b>3. WATER TREATMENT EXPENSES</b>					
28	<b>Operations</b>					
29	640 Operation Supervision and Engineering	\$ 4,216	\$ 2,275			
30	641 Chemicals	\$ 43,742	\$ (8,004)			
31	642 Operation Labor and Expenses	\$ 20,599	\$ (6,990)			
32	643 Miscellaneous Expenses	\$ 58,536	\$ 27,198			
34	Total Operation	\$ 127,093	\$ 14,479	\$ -	\$ -	\$ -
35	<b>Maintenance</b>					
36	651 Maintenance of Structures and Improvements	\$ 172	\$ 172			
37	652 Maintenance of Water Treatment Equipment	\$ 35,137	\$ 5,458			
38	Total Maintenance	\$ 35,309	\$ 5,630	\$ -	\$ -	\$ -
39	Total Water Treatment Expenses	\$ 162,402	\$ 20,109	\$ -	\$ -	\$ -
40	<b>4.TRANSMISSION AND DISTRIBUTION EXPENSES</b>					
41	<b>Operation</b>					
43	662 Transmission & Distribution Lines Expense	\$ 45,052	\$ 19,960			
44	663 Meter Expenses	\$ 31,763	\$ 591			
45	664 Customer Installations Expenses	\$ 21,449	\$ (1,110)			
46	665 Miscellaneous Expenses	\$ 40,854	\$ (6,212)			

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If two or more water systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in cols. (d) (e) (f)
3. If the increases are not derived previously reported figures please explain in footnotes.

Class A or B Utility

**F-48 OPERATION AND MAINTENANCE EXPENSE(Accounts 401) - Continued**

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
47	<b>TRANSMISSION &amp; DISTRIBUTION EXPENSES(Cont'd)</b>					
48	<b>Operations</b>					
49	666 Rents	\$ 1,005	\$ 0			
50	Total Operation	\$ 140,123	\$ 13,229	\$ -	\$ -	\$ -
51	<b>Maintenance</b>					
52	671 Maintenance of Structures and Improvements	\$ 27,335	\$ 1,628			
53	672 Maintenance of Distribution Reservoirs and Standpipes	\$ 54,674	\$ 4,135			
54	673 Maintenance of Transmission and Distribution Mains	\$ 81,634	\$ (22,183)			
55	675 Maintenance of Services	\$ 148,403	\$ (33,926)			
56	676 Maintenance of Meters	\$ 25,226	\$ 8,841			
57	677 Maintenance of Hydrants	\$ 39,848	\$ (4,816)			
58	678 Maintenance of Miscellaneous Equipment	\$ 29,125	\$ (5,357)			
59	Total Maintenance	\$ 406,245	\$ (51,678)	\$ -	\$ -	\$ -
60	Total Transmission and Distribution Expense	\$ 546,368	\$ (38,449)	\$ -	\$ -	\$ -
61	<b>5. Customer Accounts Expenses</b>					
62	<b>Operation</b>					
63	902 Meter Reading Expenses	\$ 24,696	\$ (435)			
64	903 Customer Records and Collections Expenses	\$ 45,257	\$ 2,358			
65	904 Uncollectible Accounts	\$ 26,004	\$ 2,004			
66	905 Miscellaneous Customer Accounts Expenses	\$ 42,848	\$ 1,095			
67	Total Customer Accounts Expenses	\$ 138,805	\$ 5,022	\$ -	\$ -	\$ -
68	<b>6. Information Technology</b>					
69	<b>Operations</b>					
70	906 Information Technology Expense	\$ 242,840	\$ 12,870	\$ -	\$ -	\$ -

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If two or more water systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in cols. (d) (e) (f)
3. If the increases are not derived previously reported figures please explain in footnotes.

Class A or B Utility

**F-48 OPERATION AND MAINTENANCE EXPENSE(Accounts 401) - Continued**

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
71	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>					
72	<b>Operations</b>					
73	920 Administrative and General Salaries	\$ 427,080	\$ (11,754)			
74	921 Office Supplies and Other Expenses	\$ 99,608	\$ 23,699			
75	923 Outside Services Employeed	\$ 213,224	\$ (9,460)			
76	924 Property Insurance	\$ 2,148	\$ 51			
77	925 Injuries and Damages	\$ 75,048	\$ 1,103			
78	926 Employee Pension and Benefits	\$ 681,900	\$ 163,081			
79	928 Regulatory Commission Expenses	\$ 32,852	\$ (1,210)			
80	930 Miscellaneous General Expenses	\$ 44,501	\$ 16,114			
81	931 General Rents	\$ 125,670	\$ 87,415			
82	932 Main of office equipment	\$ 2,361	\$ 1,965			
83	Total Operation	\$ 1,704,392	\$ 271,004	\$ -	\$ -	\$ -
86	Total Administrative and General Expenses	\$ 1,704,392	\$ 271,004	\$ -	\$ -	\$ -
87	Total Operation and Maintenance Expenses	\$ 3,232,892	\$ 217,389	\$ -	\$ -	\$ -
<b>SUMMARY OF OPERATION AND MAINTENANCE</b>						
	Functional Classification (a)	Operation (b)	Maintenance (b)	Total		
88	Source of Supply Expenses	\$ 45,675	\$ 1,262	\$ 46,937		
89	Pumping Expenses	\$ 352,429	\$ 38,719	\$ 391,148		
90	Water Treatment Expenses	\$ 127,093	\$ 35,309	\$ 162,402		
91	Transmission and Distribution Expenses	\$ 140,123	\$ 406,245	\$ 546,368		
92	Customer Accounts Expenses	\$ 138,805	\$ -	\$ 138,805		
93	Information Technology Expenses	\$ 242,840	\$ -	\$ 242,840		
94	Administrative and General Expenses	\$ 1,704,392	\$ -	\$ 1,704,392		
95	Information Technology	\$ -	\$ -	\$ -		
96	Total	\$ 2,751,357	\$ 481,535	\$ 3,232,892		

Class A or B Utility

**F-49 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT**  
**(Account 406)**  
**AMORTIZATION EXPENSE - OTHER (Account 407)**

1. Report below the particulars concerning the amortization of utility plant acquisition adjustment and other amortization debits or credits which relate to utility operations and are not provided for elsewhere.
2. Indicate cost basis upon which debit/credit amortization amount was derived.
3. Total amortization amount for accounts 406 and 407 should agree with schedule F-2, line 6 and line 7 respectively and applicable balance sheet account schedules.

Line No.	Item	Basis	Rate	Amount
1	Amortization of Utility Plant Acquisition Adjustment			
2	Account 406			
3				
4				
5	<b>NONE</b>			
6				
7				
8				
9	<b>TOTAL</b>			<b>\$ -</b>
10	AMORTIZATION EXPENSE - OTHER			
11				
12	<b>NONE</b>			
13				
14				
15				
16				
17				
18	<b>TOTAL</b>			<b>\$ -</b>
19	Amortization of Property Losses -Account 407.2			
20				
21				
22	<b>NONE</b>			
23				
24				
25				
26				
27	<b>TOTAL</b>			<b>\$ -</b>
28	Amortization of Other Utility Charges - Account 407.3			
29				
30				
31				
32	<b>NONE</b>			
33				
34				
35				
36	<b>TOTAL</b>			<b>\$ -</b>
37	<b>TOTAL - Account 407</b>			<b>\$ -</b>

Class A or B Utility

**F-50 TAXES CHARGED DURING YEAR (ACCOUNT 408,409)**

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local".
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (g).
4. For any tax which it was necessary to apportion more than one account, state in a footnote the basis of apportioning such tax.
5. The total taxes charges as shown in column (b) should agree with amounts shown by column (d) of schedule F-38 entitled "Accrued and Prepaid Taxes".
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	<b>FEDERAL</b>						
2	FEDERAL INCOME TAX	\$ -			\$ -		
3	PAYROLL TAXES	\$ 71,524	\$ 71,524				
4	TAXES CAPITALIZE TO UTILITY PLAN	\$ (7,839)	\$ (7,839)				
5							
6	<b>STATE</b>						
7	STATE INCOME TAX	\$ -		\$ -			
8							
9							
10	<b>LOCAL</b>						
11	PROPERTY	\$ 646,132	\$ 646,132				
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	<b>TOTALS</b>	\$ 709,817	\$709,817	\$ -	\$ -	\$ -	\$ -

Class A or B Utility

**F-51 INCOME FROM UTILITY PLANT LEASED TO OTHERS (ACCOUNT 413)**

1. Report below the revenues, expenses and income for year from lease to others of utility property constituting a distinct operating unit or systems.
2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, depreciation and amortization, and (4) income from lease for year.
3. If the property is leased on a basis other than that of a fixed annual rental, give particulars of the method of determining the annual rental.
4. Designate associated companies.

Line No.	Name of Lessee Description and Location (a)	Revenues (b)	Operation Expenses (c)	Depreciation Expenses (d)	Amortization Expenses (e)	Total Operating Expenses (f)	Income from Lease Account 413 (g)
1	<b>NONE</b>						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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14							
15							
16							
17							
18							
19							
20							
21							
22	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Class A or B Utility

**F-52 GAINS OR LOSSES ON DISPOSITION OF UTILITY PROPERTY (ACCOUNT 414)**

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type; Leased or Held for Future Use.
2. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See Account 104, Utility Plant Purchased or Sold).

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Amount Charged to Account 414 (d)
1	<u>Gain on disposition of property:</u>	\$ -		\$ -
2				
3				
4				
5	<b>NONE</b>			
6				
7				
8				
9				
10				
11	Total Gain			\$ -
12				
13	<u>Loss on disposition of property:</u>			
14				
15	<b>NONE</b>			
16				
17				
18				
19				
20				
21	Total Loss			\$ -
22	<b>NET GAIN OR LOSS</b>			\$ -

## Class A or B Utility

**F-53 INCOME FROM MERCHANDISING, JOBBING, AND  
CONTRACT WORK (Accounts 415 and 416)**

Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing and contract work during year. Report also applicable taxes included in Accounts 408 and 409 and income after such taxes. Give the basis of any allocation of expenses between utility and merchandising, jobbing and contract work activities.

Line No.	Item (a)	Water Department (b)	(c)	(d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discount				
3	allowance and returns.....				
4	Contract work.....	45,335			45,335
5	Commissions.....				
6	Other (list major classes).....				
7					
8					
9					
10	Total Revenues (account 415).....	45,335			45,335
11	Costs and Expenses:				
12	Cost of sales (list major classes of cost)				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses.....				
27	Customer account expenses.....	19,487			19,487
28	Administrative and general expenses....				
29	Depreciation.....				
30	Total Costs and Expenses (Account 416)	19,487			19,487
31					
32	Net Income (before taxes).....	25,848			25,848
33	Taxes (Account 408,409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....				
37	Net Income(after taxes).....				

Class A or B Utility

**F-54 OTHER INCOME AND DEDUCTION ACCOUNTS ANALYSIS**  
**(Account 419, 421 AND 426)**

1. Report in this schedule the information specified in the instructions below for the respective other income and deductions accounts.
2. Interest and Dividend Income (Account 419). Report Interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124, 125 and 135 may be shown in total. Income from sinking and other funds should be identified with related special funds.
3. Non utility Income (account 421). Describe each non utility operation and indicate the gross income earned from each. Indicate the net gain on any sale received of non utility property.
4. Miscellaneous Non utility Expense (426). Report the nature, payee, and amount of miscellaneous non utility expenses.

Line No.	Item	Amount
1	Interest and Dividend Income (Account 419)	
2		
3	AFUDC Interest ( Account 420)	\$0
4	Other Interest Income	\$0
5		
6		
7		
8		
9		
10		
11		
12	TOTAL	\$0
13	Non-Utility Income (Account 421)	
14		
15	Miscellaneous Non-Utility Income	\$0
16	Non - Operating Rental Income	\$0
17	Qual Patr Dst	\$20,178
18		
19		
20		
21		
22		
23		
24	TOTAL	\$20,178
25	Miscellaneous Non-Utility Expense (account 426)	
26		
28	Charitable Donations	\$3,478
33	Interest Expense- Customer Deposit (Water)	3
34	Interest on Tax Assessments	5,620
35		
36	TOTAL	\$9,101

## Class A or B Utility

**F-56 RECONCILIATION OF REPORTED NET INCOME WITH  
TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computations of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of group which files a consolidated Federal tax return, reconciling reported net income with taxable net income as if a separate return were to be filed, indicating however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax amount group members

Line No.	Particulars	Amount
1		
2	Net Income per Books	\$ 497,872
3	Federal Income Tax Accrual	333,792
4	State Income Tax Accrual	28,035
5		
6	<b>Pretax Book Income</b>	<b>859,699</b>
7		
8	Business Meals	2,690
9	Insurance Reserve	-
10	FAS 106	83,997
11	Pension	894
12	Deferred Debits	(96,245)
13	Depreciation	(306,640)
14	Other Expenses	(214,571)
15	State Taxes	(28,035)
16		
17	<b>Federal Taxable Income</b>	<b>\$ 301,789</b>
18		
19	<b>Tax @ 35%</b>	<b>\$ 105,626</b>
20		
21		
22		
23		
24		
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26		
27		
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29		
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32		
33		
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35		
36		
37		

## Class A or B Utility

**F-57 DONATIONS AND GIFTS**

Report for each donation and gift given, the name of recipient, purpose of transaction, account number charged and amount.

Line No.	Name of Recipient (a)	Purpose (b)	Account No. Charged (c)	Amount of Payment (d)
1	Friends of the North Hampton Bandstand Inc.	Donation	426.1	\$ 100.00
2	Seacoast Breakers	Donation	426.1	100.00
3	Chem Free	Donation	426.1	400.00
4	Veterans of Foreign Wars	Donation	426.1	95.00
5	Hampton Youth Assoc.	Donation	426.1	350.00
6	Village Preschool	Donation	426.1	120.00
7	Professional Firefighters of Hampton	Donation	426.1	85.00
8	Skyjuice New England	Donation	426.1	300.00
9	WHS-Lax Boosters Inc.	Donation	426.1	35.00
11	Seacoast Chief Fire Officers	Donation	426.1	500.00
12	Hampton Police Assoc.	Donation	426.1	150.00
13	Hampton Beach Area Commission	Donation	426.1	500.00
14	Hampton Chamber of Commerce	Donation	426.1	250.00
15	Friends of football	Donation	426.1	100.00
16	First Congregational	Donation	426.1	100.00
17	Rye Beach Garden Club	Donation	426.1	200.00
18	Toys R Us fire fighters donation	Donation	426.1	92.97
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37		<b>Total</b>		\$ 3,477.97

## Class A or B Utility

**F-58 DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charges to clearing account to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	<b>Operation</b>			
2	Source of Supply	\$ 8,835		\$ 8,835
3	Pumping	97,009		97,009
4	Water Treatment	17,143		17,143
5	Transmission and Distribution	75,357		75,357
6	Customer Accounts	22,689		22,689
8	Administration and General	410,253		410,253
9	Total Operation	\$ 631,286		\$ 631,286
10	<b>Maintenance</b>			
11	Source of Supply	\$ 514		\$ 514
12	Pumping	17,600		17,600
13	Water Treatment	12,180		12,180
14	Transmission and Distribution	125,655		125,655
15	Administration and General	-		-
16	Total Maintenance	\$ 155,949		\$ 155,949
17	<b>Total Operation and Maintenance</b>			
18	Source of Supply(Lines 2 and 11)	\$ 9,349		\$ 9,349
19	Pumping(Lines 3 and 12)	114,609		114,609
20	Water Treatment(Lines 4 and 13)	29,323		29,323
21	Transmission and Distribution(Lines 5 & 14)	201,012		201,012
22	Customer Accounts(Line 6)	22,689		22,689
23	Sales(Line7)	-		-
24	Administration and General(Lines 8 and 15)	410,253		410,253
25	Total Operation and Maintenance(Lines 18-24)	\$ 787,235	\$ -	\$ 787,235
26	<b>Utility Plant</b>			
27	Construction(by utility departments)	\$ 77,351	\$ -	\$ 77,351
28	Plant Removal(by utility departments)		\$ -	\$ -
29	Other Accounts(Cross company charge)	\$ -	\$ -	\$ -
30	Jobbing	\$ 3,876	\$ -	\$ 3,876
31		\$ -		\$ -
32				
33				
34				
35				
36				
37	Total Other Accounts			
38	Total Salaries and Wages	\$ 868,462	\$ -	\$ 868,462

## Class A or B Utility

**S-1 REVENUE BY RATES**

1. Report below, for each rate schedule in effect during the year, the thousand gallons sold, revenue, average number of customers, average thousand gallons of sales per customer, and average revenue per thousand gallons sold.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in schedule F-47 "Water Operating Revenues". If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification, the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. Number of customers should be reported on the basis of number of meters, plus number of flat rate amounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters added. The average number of customers means the average of the twelve figures at the close of each month.

Line No.	Number and Title of Rate Schedule (a)	Thousand Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3	Unmetered Sales- General		4,807			
4	Unmetered Sales - Hydrant Use					
5						
6	Totals, Account 460 Unmetered Sales to General Customers	-	4,807	0	0	0
7	Residential	433,168	\$3,773,282	8,085	54	8.71
8	Commercial	179,782	\$1,254,954	691	260	6.98
9	Industrial	4,880	\$27,453	2	2,440	5.63
10	Public Authority	9,870	\$87,690	61	162	8.88
11						
12	Totals, Account 461 Metered Sales to General Customers	627,700	\$5,143,379	8,839	71	8.19
13	Totals, Account 462 Fire Protection Revenue	0	\$1,057,338	323	0	
14	Totals, Account 466 Sales for Resale					
15	Totals, Account 467 Interdepartmental Sales					
16	TOTALS(Account 460-467)	627,700	\$6,200,717	9,162	69	9.88

Class A or B Utility

**S-2 WATER PRODUCED AND PURCHASED**

	Total Water Produced (in 1000 gals)		WATER PURCHASED (in 1000 gals)				Total Produced and Purchases (In 1000 gals)	
			Name of Seller:	Name of Seller:	Name of Seller:	Name of Seller:		
Jan		59,176						59,176
Feb		56,130						56,130
Mar		63,057						63,057
Apr		68,141						68,141
May		77,055						77,055
Jun		79,858						79,858
Jul		114,416						114,416
Aug		96,093						96,093
Sep		81,365						81,365
Oct		63,123						63,123
Nov		54,093						54,093
Dec		53,002						53,002
<b>TOTAL</b>		<b>865,511</b>	-	-	-	-		<b>865,511</b>

Max. Day Flow (in 1000 gals): 4,903

Date: 7/23/2011

**S-3 SURFACE SUPPLIES, SPRINGS, OTHER SOURCES**

Name/ I.D.	Type	Elev.	Drainage Area (s.q. ml.)	Protective Land Owned (acres)	Treatment	Safe Yield (GPD)	Installed Protection Capacity (GPD)	Total Production For Year (in 1000 gals)
<b>N/A</b>								



Class A or B Utility

**S-4 WATER TREATMENT FACILITIES**

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Elevation	Total Production For Year (in 1000 gals)
<b>NONE</b>					

**S-5 WELLS**

Name/I.D.	Type	Depth (ft)	Year Installed	Treatment If Separate From Pump Station	Safe Yield (GPD)	Installed (GPD)	HP of Submeralble Pump	Total Production For Year ( gals)
Cable Road, Well 5	Gravel Pkd	21	2008	None	100	100	5	0
Cable Road, Well 5A	Gravel Pkd	21	1937	None	100	100	5	25,477,211
Mill Road, Well 6	Gravel Pkd	50	1937	None	300	300	40	78,618,365
Little River Rd, Well 7	Gravel Pkd	45	1950	None	350	700	60	114,709,209
Mill Road, Well 8	Gravel Pkd	44	1937	None	125	150	15	44,922,729
Mill Road, Well 9	Gravel Pkd	50	1957	None	294	700	50	113,762,323
Winnicut Rd, Well 10	Gravel Pkd	55	1963	None	350	700	60	88,508,246
Sicard St, Well 11	Gravel Pkd	63	1966	None	500	700	75	87,831,735
Winnicut Rd, Well 12	Gravel Pkd	55	1978	None	168	200	20	53,445,345
Winnicut Rd, Well 13A	Bedrock	380	1982	None	140	350	20	0
Winnicut Rd, Well 13B	Bedrock	703	2005	None	225	225	60	64,172,631
Route 101D, Well 14	Gravel Pkd	31	1989	None	100	250	30	17,035,815
Winnicut Rd, Well 16	Gravel Pkd	57	1997	None	242	500	30	58,912,919
Woods Road, Well 17	Bedrock	456	1998	None	119	120	20	4,602,828
Woods Road, Well 18	Bedrock	565	1998	None	150	150	20	33,090,640
Woods Road, Well 19	Bedrock	435	1998	None	200	200	30	23,725,719
Mill Road, Well 20	Bedrock	600	2002	None	171	175	40	11,392,903
Mill Road, Well 21	Bedrock	647	2002	None	190	200	50	45,301,991
<b>Total</b>								<b>865,510,609</b>

## Class A or B Utility

**S-6 PUMP STATION**

Name/I.D.	Area Served	Number of Pumps	HP of Largest Pump	Total Installed Capacity (GPD)	Total pumpage For Year (gals)	Total Atmospheric Storage (gals)	Total Pressure Storage (gals)	Type of Treatment
Cable Road, Well 5	Rye, NH	1	5	100	0	0.5 MG	None	C. CA
Cable Road, Well 5A	Rye, NH	1	5	100	25,477,211		None	C. CA
Mill Road, Booster 1	Hampton, NH	1	15	150	not measured	1.0 MG	None	None
Mill Road, Well 6	Hampton, NH	1	40	300	78,618,365	None	None	C. CA
Little River Rd, Well 7	Hampton, NH	1	60	350	114,709,209	None	None	C. CA
Mill Road, Well 8A	North Hampton, NH	1	15	294	44,922,729	None	None	C. CA
Mill Road, Well 9	Hampton, NH	1	50	125	113,762,323	None	None	C. CA
Winnicut Rd, Well 10	North Hampton, NH	1	60	350	88,508,246	None	None	C. CA
Sicard Rd, Well 11	Hampton, NH	1	75	500	87,831,735	None	None	C. CA
Winnicut Rd, Well 12	North Hampton, NH	1	20	168	53,445,345	None	None	C. CA
Winnicut Rd, Well 13A	North Hampton, NH	1	20	140	0	None	None	C. CA
Winnicut Rd, Well 13B	North Hampton, NH	1	60	225	64,172,631	None	None	C. CA
Route 101D, Well 14	North Hampton, NH	1	30	100	17,035,815	None	None	C. CA
Winnicut Rd, Well 16	Stratham, NH	1	30	242	58,912,919	None	None	C. CA
Woods Road, Well 17	North Hampton, NH	1	20	119	4,602,828	None	None	C. CA
Woods Road, Well 18	North Hampton, NH	1	20	150	33,090,640	None	None	C. CA
Woods Road, Well 19	North Hampton, NH	1	30	200	23,725,719	None	None	C. CA
Mill Road, Well 20	North Hampton, NH	1	40	175	11,392,903	None	None	C. CA
Mill Road, Well 21	North Hampton, NH	1	50	190	45,301,991	None	None	C. CA
	<b>TOTAL</b>				<b>865,510,609</b>			

Year Ended December 31, 2012

S-7 TANKS, STANDPIPES, RESERVOIRS  
(Exclude tanks inside pump stations)

[illegible]

**S-8 ACTIVE SERVICE, METERS AND HYDRANTS**  
(Include Only Property Owned by the Utility)

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	Total
Non-Fire Service												0
Fire Service						90	93	122	15		3	323
Meters <sup>1</sup>	8,366	0	273	63	137							8,839
Hydrants	Public:	492		Private:								492

<sup>1</sup> meters in service as of year end

S-9 NUMBER AND TYPE OF CUSTOMER (active and inactive accounts)

Residential	Commercial	Industrial	Municipal	Total	Year-Round	Seasonal
8,085	691	2	61	8,839	7,929	910

## Class A or B Utility

**S-10 TRANSMISSION AND DISTRIBUTION MAINS**

(Length of Mains in Feet)

	Ductile Iron	Cast Iron	PVC	Non-PVC Plastic	Transite	Cement	Galv Steel	Copper	Other		Total
3/4"				400				463	400		1,263
1"			368					1,261			1,629
2"		7,262		244			4,534	112	-		12,152
4"	5,142	3,732		3,176	655		146		1,668		14,519
6"	20,713	79,747			42,252				205		142,917
8"	168,878	160,738	2,167	972	34,464				13,930		381,148
10"		2,838			7,738						10,577
12"	93,778	40,228	1,994		17,714						153,715
16"	5,984								172		6,156
20"											
24"											
30"											
36"											
42"											
48"											
Total	294,494	294,545	4,529	4,792	102,824	-	4,680	1,837	16,375	-	724,076